FCMAT

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Inglewood Unified School District

July 2021

PROGRESS REPORT

Inglewood Unified
School District

Follow-up Review
July 2021

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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 came into existence in 1888. It encompasses nine square miles in Los Angeles County and is about 13 miles southwest of the city of Los Angeles. Inglewood Unified serves approximately 7,950 students in 19 schools in the city of Inglewood and an adjacent section of unincorporated Los Angeles County (Ladera Heights). The district's schools include one preschool child development center, five TK-6 schools, three TK-7 schools, one P-8 school, two TK-8 schools, one grades 7-8 middle school, two comprehensive high schools, one district-operated TK-8 charter school, one district-operated charter high school, one alternative education high school (11-12) and one adult education school. The district-operated TK-8 charter school has 741 students and the district-operated charter high school has 315 students who are included in the 7,950 students referenced above. Numerous independent charter schools are also located in the district service area .

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

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

Of the $55 million authorized, the district drew $29 million from November 2012 through February 2013 because of negative cash flow projections, or 53% of the emergency state loan funding, leaving a balance of $26 million available.

The district's unrestricted general fund revenues as shown in its 2020-21 first interim report (the last financial report issued under the scope of this report) are projected to be $6.8 million more than those of the prior year. Since budget adoption, projected revenues for the combined general fund increased by $36.5 million, which is primarily due to COVID-19 relief revenues and additional ADA funding. While the district has also increased its expenditures by $16.8 million at first interim, the increased revenues have eclipsed those expenses pushing the unrestricted ending fund balance from $5.7 million to $27.5 million, for a 20.38% reserve (assigned and unassigned) at June 2021.

The 2020-21 combined unrestricted and restricted revenues have increased by $36.5 million since budget adoption due to a combination of one-time COVID-19 relief revenues and additional ADA funding from the closure of two of its sponsored charter schools. The district had denied these charter school renewal petitions, and both charter schools ceased operations at the end of the 2019-20 fiscal year. Neither provided instruction in fiscal year 2020-21. For charters that closed in fiscal year 2019-20 and did not operate in 2020-21, SB 820 (Chapter110/2020) provides to the sponsoring school district an increase in its ADA based on the ADA reported in 2019-20 by the now closed charter school. This is an increase of 827.5 ADA in fiscal year 2020-21 and significantly increases the district's Local Control Funding Formula (LCFF) apportionment. Because the LCFF was funded on the greater of the current or prior year ADA, this will also assist the district in its LCFF funding for 2021-22 and will represent a benefit of approximately $18.5 million between both the 2020-21 and 2021-22 fiscal years based on current legislation.

The district continues to experience declining enrollment; approximately 454 students left its schools for the 2020-21 school year. This is an additional 103 student loss from the prior year and represents an approximately 10,000 total student decrease (or 55.8%) since its 2003-04 high of 17,969 students. The district's 2020-21 first interim report enrollment projections for the 2021-22 and 2022-23 school years estimate continuing enrollment reductions of 462 and 453 for those years, respectively. This would bring the district's enrollment to approximately 7,950 students in 2020-21 and 7,052 in 2022-23. Unless the majority of the ADA from the closure of the two charter schools follows the district into 2022-23, it will face a steep decline in ADA, which will translate into a significant reduction in its LCFF apportionment in that year.

The district has included expenditure reductions totaling $4.7 million in 2021-22, and an additional $3.2 million in expenditure reductions and revenue enhancements in 2022-23 pursuant to its 2020-21 first interim report. However, even with these measures, the district estimates that it will deficit spend by $12 million in 2022-23. Further expenditure reductions and/or revenue enhancements will be needed, and the county office indicated that this deficit spending could severely affect the district's recovery plan and long-term fiscal solvency.

In reviewing the district's 2020-21 first interim report and the fiscal stabilization plan (FSP) attached to the assumptions for this report, the Fiscal Crisis and Management Assistance Team (FCMAT) found that the district's projections rely on various planned actions contingent on external factors. The district's FSP identifies some cost savings and revenue increases, such as enrollment and ADA increases and special education realignment, that are contingent on external factors and cannot be guaranteed. The district has also included the additional apportionment of $5.8 million from AB 1840 (Chapter 426/2018) and lease revenue of $500,000 in the 2020-21 fiscal year.

FCMAT is also concerned about external independent auditor findings related to lack of internal controls, and some are repeated in each of the last several years audited. These repeated findings indicate that either the district did not address the finding, or efforts to address them were unsuccessful. The auditor issued a qualified opinion on both the 2018-19 and the 2019-20 audit reports based on the lack of internal controls; the audits stated that some of the district's accounting records were inadequate and supporting documents were unavailable.

Thus far, Inglewood Unified has not had to make further draws on the emergency appropriation because of the statewide implementation of the LCFF, legislative assistance provided under AB 1840 (discussed in the Changes to State Receivership section below) as well as state and federal coronavirus relief funds to further augment its revenue. However, the additional revenue alone will not resolve its solvency issues, which are exacerbated by declining enrollment and failure to right-size its facilities.

FCMAT has further concerns regarding the district's use of its LCFF supplemental and concentration grant funds and whether those funds are utilized to serve targeted student populations or all students. While the latter is allowable, it may hamper the district's ability to keep pace with its peers and comply with 5 CCR 15496(a). There is no indication that the district has demonstrated the use of all supplemental and concentration grant funds for improving or increasing services to targeted students.

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 will end in November 2033. For the fiscal year 2018-19, the director of the California Department of Finance granted the district a one-time deferment on this payment. However, this is not debt forgiveness, which means the last loan payment will be adjusted to November 2034.

Under state receivership, the superintendent of public instruction (SPI) had historically assumed all the legal rights, duties, and powers of the governing board and appointed a state administrator to act as both the governing board and superintendent. This was the case until September 2018, when under AB 1840, the California State Legislature gave the local county superintendent the role formerly assigned to the SPI for this purpose. The district's five-member governing board continues to serve in an advisory role until the following two events occur:

The district shows adequate progress in implementing the comprehensive review recommendations in the five operational areas of finance, human resources, community relations and governance, facilities, and pupil achievement.

The county superintendent, with concurrence from the superintendent of public instruction and president of the state board of education, determines that the district has built sufficient capacity to self-govern.

Even when the governing board resumes control, a trustee will have stay-and-rescind authority until the loan is fully repaid to the state. The county superintendent's role of managing fiscal oversight during the period of state receivership continues to be a key element to the district's recovery since she must assess and approve budgets, receive interim reports and determine the district's fiscal status as either positive, qualified or negative. The county superintendent's role during state receivership is no different than its role during normal times of self-governance but has also been expanded because of the passage of AB 1840. That expansion has brought multiple resources to bear in the district to assist in its recovery.

During the first months of state administration, the initial state administrator resigned because of a contractual dispute regarding a collective bargaining agreement signed without the consent of the CDE. The assistant superintendent of business services subsequently became the interim state administrator and remained in this position, filling a dual role, until July 1, 2013. On July 1, 2013, the state appointed a permanent state administrator, who was called a state trustee based on subsequent legislation, AB 86, Chapter 48/2013. On October 15, 2015, a new state administrator was appointed and subsequently resigned on April 28, 2017, to accept a superintendent position at another school district. An interim state administrator was appointed and remained until the last state administrator assumed her position on August 16, 2017. She announced plans to retire and leave the district in October 2019 with a final retirement date of December 2, 2019. With this disclosure, the county office's deputy superintendent moved to the district's central office to assume the role of interim state administrator and assist in providing continuity in leadership

upon the departure of the state administrator. Pursuant to the revisions in the selection of state administrators provided in AB 1840, FCMAT worked to provide the Los Angeles County Superintendent of Schools with a list of vetted candidates and the current county administrator was appointed on November 8, 2019.

While the district has developed a fiscal stabilization plan and is projected to avoid deficit spending in the 2020-21 and 2021-22 fiscal years, FCMAT's current review has found it must continue to identify and implement additional ongoing cost reductions and/or revenue increases to balance its budget for the 2022-23 fiscal year. FCMAT has great concerns about the district's expenditures and estimated revenues, particularly special education. This is an expensive program that requires constant oversight and has experienced a great deal of turnover in the last few years. Without sufficient and appropriate oversight, expenditures can increase significantly, eroding the district's unrestricted fund balance. FCMAT's concerns in this area include, but are not limited to, the following possibilities:

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

FCMAT questions the district's methodology in properly tracking vacant positions and their impact on the accuracy of budgets and financial projections.

During this review period, the district has focused on negotiating memoranda of understanding (MOUs) with its bargaining units related to the COVID-19 pandemic. The collective bargaining agreements for both of its bargaining units expire at the end of the 2020-21 school year. As of the date of FCMAT's fieldwork, neither side had sunshined proposals for their successor agreements, but were anticipating taking that step in April 2021 .

At its May 6, 2020, board meeting, the county administrator approved two resolutions to reduce classified personnel by 38 positions and layoff/reduction of hours by 15.0 full-time equivalents (FTE). Nine of those FTE were positions that were already vacant.

At its March 10, 2021, board meeting, the county administrator approved resolutions to reduce particular kinds of service by 7.0 certificated FTEs, nonreelect two FTE probationary certificated employees, nonreelect 16 FTE temporary certificated employees and release/reassign three FTE administrators for the 2020-21 school year. The district agendized one resolution after FCMAT's fieldwork, which reflects the nonreelection of one FTE temporary certificated employee. The county administrator had informed FCMAT that, with the influx of revenues the district will receive from the ADA associated with the closure of the two charter schools, she wanted to retain as many permanent certificated personnel as possible to keep class sizes down and assist students with any learning deficits as they return to in-person learning.

The district placed a $90 million general obligation bond called Measure GG on the ballot on November 6, 2012, and won 86.1% voter approval. The district issued $30 million in bonds on

July 16, 2013 to begin to address capital facilities' needs, and the bond proceeds were deposited into the district's building fund (fund 21). Because Measure GG was placed on the ballot as a Proposition 39 bond measure, expenditure of the funds requires the formation of a citizens' oversight committee, and the district formed this committee as required under Education Code Section 15282.

More recently, the district placed a $240 million general obligation bond called Measure I on the November 3, 2020, ballot. The measure won with an 80.8% voter approval and the proceeds are to be used to repair/upgrade classrooms, including instructional technology, vocational/career education, roofs, plumbing, security/fire safety, remove asbestos, lead paint, mold; provide safe drinking water; and acquire, construct, repair sites, facilities, equipment. Like Measure GG, this ballot measure was a Proposition 39 bond measure and requires the formation of a citizens' oversight committee. The district is in the process of forming this committee as required under Education Code Section 15282; however, the formation of this committee was required to be completed 60 days after the county administrator entered the election results into the minutes.

The district also still plans to use the Los Angeles World Airports (LAWA) sound mitigation funds and has received confirmation of a $44 million award. However, the district believes that additional projects may be eligible to receive LAWA funds and has appealed to LAWA for reconsideration. The district had previously identified five priority sites for the use of the LAWA funds. Of the five priority sites, presently Payne Elementary, Oak Elementary and Morningside High School are receiving upgrades, and work is underway or have been completed. The Woodworth-Monroe TK-8 Academy project has been completed. The deadline for use of these funds was December 31, 2020, and the district reported that it had expedited projects to meet this deadline.

At its November 18, 2015, regular board meeting, the state administrator approved a districtwide facilities implementation master plan that identified the needs of each of its school sites, a capital planning budget for facilities expenditures aligned with the district's instructional goals. An update was provided at the board's March 8, 2017meeting; however, both plans had been shelved, and the district had rolled out a number of projects incrementally without the benefit of a comprehensive facilities master plan. The district has updated its long-range school facilities master plan as of November 2018, to reflect its annual capital planning budget and a proposed timeline. However, no further updates have been made to this plan.

FCMAT is concerned that the Purchasing Department does not appear to have the proper training in Public Contract Code and that all steps to utilize the California Uniform Public Construction Cost Accounting Act (CUPCCAA) have not been completed. Given the level of expenditure that has occurred and will continue in this area as well as in normal day-to-day purchasing of all departments, this is a potential liability.

Students and most staff have not been on school sites since March 2020 due to COVID-19. As a result, sites had uninhibited access and opportunity for cleaning, groundskeeping, maintenance, and construction; and FCMAT's expectations of cleanliness and progress in maintenance and construction were high. While school facilities visited by FCMAT were relatively clean and free of debris and conditions that would create a fire or life hazard, trash and other debris were still found within accessible locations at various sites. FCMAT continues to observe a regression of general landscape conditions at many of the sites visited. Many areas are poorly maintained and show signs of neglect. The yearlong closure of sites has proved to be a missed opportunity to address various site and grounds issues.

While a great deal of money is available for facility needs, the district's facilities capacity continues to be roughly twice as large as needed to house its total student enrollment. For example, Warren Lane Elementary's site capacity is 400 students; however, its enrollment was 144 at the time of FCMAT's fieldwork. The school has seven teachers for all of its classes. With the exception of the third grade, combination classes are necessary for the remaining grades, which is not an optimum program for students.

Most of the district's facility excess capacity is old and in disrepair. As a result, it is confronted with maintaining its facilities on a maintenance budget that would be considered to be marginally adequate for a district of half its size. Before utilizing its facilities funding, the district should consider aligning its student enrollment capacity with its current and projected student enrollment as well as updating its facilities master plan. The district had previously identified two sites, Woodworth Elementary and Monroe Middle School, to be physically combined into one site, and that merger has been completed.

While the district had not started negotiations with either of its bargaining units during this review period, it continues to have regularly scheduled meetings with Inglewood Teachers Association (ITA) and California Professional Employees (CalPro) bargaining unit leadership to resolve issues at the lowest possible level, enhance communications, and build relationships.

The district has had seven state administrators/trustees during a nine-year period, creating instability in organizational development and inconsistency in developing and implementing long-range recovery plans. Because of the COVID-19 pandemic, SB 98 omitted the district's eighth comprehensive review. This report is the district's nineth review and is based on the period from March 2020 to March 2021. Therefore, the review period was under the current county administrator's purview, and the departure of the former state administrator was not a consideration in developing this report.

Since FCMAT's last review, and with the retirement of the former state administrator, the district experienced turnover in all of its executive cabinet positions. Those changes also occurred in 67% of the positions in the next level of administration. Four of the nine positions had new personnel, and two were either vacant or were filled by an interim at the time of FCMAT's fieldwork. The district had reversed its expansion of the Special Education Department in the seventh review. Outside of the executive director of special education, the April 22, 2020, organizational chart shows that the only other administrative position in the department is the administrator of compliance. The district is now considering an expansion of the Special Education Department.

The district now has a full team of executive cabinet members who were making progress in establishing core structure to their departments. However, the improvements to core structure varied from department to department.

The county administrator and the work she and her executive cabinet have accomplished during this review period is evidenced in the improvements observed by FCMAT; however, major budget and facility concerns remain. As the state administrator continues to focus on improvement and recovery, particular areas will require significant attention. Chief among these will be balancing the district's budget to achieve and maintain fiscal solvency; providing consistent, rigorous, effective first instruction; providing differentiated instruction; instituting a more structured system for monitoring classroom instruction; implementation of a coherent Multi-Tiered System of Support (MTSS); using data to improve instruction; updating the district's and its dependent charter schools' Local Control and Accountability Plan (LCAP) including meaningful stakeholder

engagement; and aligning it with the budget and updating and improving facilities. Also important are working with staff and the advisory board to identify procedures and programs that implement substantial changes in the district's fiscal policies and practices; returning students to in-person learning; significantly increasing pupil achievement; improving pupil attendance; decreasing the pupil dropout rate; increasing parental involvement; continuing to attract, retain, and train a quality teaching staff; managing fiscal expenditures consistent with current and projected district revenues; instituting a plan to right size its facilities with its enrollment; and prioritizing and implementing facility improvements.

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

FCMAT's current assessment indicates that the district has made progress in only one of the five operational areas and has not made progress in every standard as is noted throughout the report. Much of this progress can be attributed to the work of the county administrator and her executive cabinet as well as improvements to the function of the advisory board. Much work remains to be done to achieve full recovery, and that work will be difficult with additional administrative turnover.

Purpose

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

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

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

State Receivership

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

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

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

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

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

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

- Analyze the identified procedures and programs and, where applicable and appropriate, protect, maintain, and expand them as the budget of the school district allows. The state administrator shall report any findings applicable to this section to the superintendent of public instruction and the education committees of the legislature.
- To the extent allowed by school district finances, maintain, under the revised program, core educational reforms that will lead to districtwide improvement of academic achievement, including, but not necessarily limited to, educational reforms targeting underperforming and program improvement schools and other reforms that have demonstrated measurable success.

Changes to State Receivership – AB 1840

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(5) Sale or lease of surplus property.

(6) Growth and maintenance of budgetary reserves.

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

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

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

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

Addition criteria related to the appropriation of funds under AB 1840 have been established in annual budget bills.

The Return to Local Governance

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

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

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

(B) The county superintendent of schools, with concurrence from both the SPI and the president of the state board or his or her designee, may return power to the governing board of the qualifying school district for an area listed in subdivision (a) of Section 41327.1 if performance under the recovery plan for that area has been demonstrated to the satisfaction of the county superintendent of schools, with concurrence from the SPI.

(2) The county superintendent of schools, with concurrence from the SPI, has approved all of the recovery plans referred to in subdivision (a) of Section 41327 and the County Office Fiscal Crisis and Management Assistance Team completes the improvement plans specified in Section 41327.1 and has completed a minimum of two reports identifying the qualifying school district's progress in implementing the improvement plans.

(3) The state administrator certifies that all necessary collective bargaining agreements have been negotiated and ratified, and that the agreements are consistent with the terms of the recovery plans.

(4) The qualifying school district has completed all reports required by the county superintendent of schools and the state administrator.

(5) The county superintendent of schools, with concurrence from the SPI, determines that future compliance by the qualifying school district with the recovery plans approved pursuant to paragraph (2) is probable. (Education Code Section 41326[f])

Comprehensive Review Process

In preparation for the first comprehensive review in 2013, FCMAT updated the legal and professional standards to ensure continued alignment with industry best practices and with applicable state and federal law, including the California Education Code. The standards, which will continue to be used for the annual updates, are applicable to all California school districts. FCMAT monitored the use of the standards during the first seven assessments as well as this ninth assessment to ensure that they were applied fairly and rigorously. As noted above, the eighth review was omitted pursuant to SB 98, Section 102 due to the COVID pandemic. This July 2021 report includes hundreds of recommendations for improvement and recovery related to each identified standard. Recommendations for recovery are designed and intended to affect functions directly at the district, school site and classroom level. Implementing the designated standards and recommendations with this type of depth and focus will result in improved pupil achievement, financial practices, personnel procedures, community relations and facilities management and will hasten the return to local control and governance, which is one of the primary objectives of the recovery process.

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

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

A recovery process of this magnitude is a challenging, multiyear effort. The 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 staff, the community and the Los Angeles County Office of Education for their assistance and cooperation during this ongoing review process.

Study Guidelines

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

1. Use of Professional and Legal Standards

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

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

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

Not Implemented (Scaled Score of 0)

There is no significant evidence that the standard is implemented.

Partially Implemented (Scaled Score of 1 through 7)

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

1. Some design or research regarding the standard is in place that supports preliminary development. (Scaled score of 1)

2. Implementation of the standard is well into the development stage. Appropriate staff are engaged, and there is a plan for implementation. (Scaled score of 2)

3. A plan to address the standard is fully developed, and the standard is in the beginning phase of implementation. (Scaled score of 3)

4. Staff are engaged in implementing most elements of the standard. (Scaled score of 4)

5. Staff are engaged in implementing the standard. All standard elements are developed and are in the implementation phase. (Scaled score of 5)

6. Elements of the standard are implemented, monitored and becoming systematic. (Scaled score of 6)

7. All elements of the standard are fully implemented and are being monitored, and appropriate adjustments are taking place. (Scaled score of 7)

Fully Implemented (Scaled Score of 8 through 10)

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

8. All elements of the standard are fully and substantially implemented and are sustainable. (Scaled score of 8)

9. All elements of the standard are fully and substantially implemented and have been sustained for a full school year. (Scaled score of 9)

10. All elements of the standard are fully implemented, are being sustained with high quality, are being refined, and have a process for ongoing evaluation. (Scaled score of 10)

2. Conduct an External and Independent Assessment

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

3. Utilize Multiple Measures of Assessment

For a finding to be considered valid, the same or consistent information is needed from multiple sources. The assessments and improvement plans were based on such multiple measures. Testing, personal interviews, group meetings, observations, and review and analysis of data all added value to the assessment process. The providers were required to use multiple measurements and

confirm their findings from multiple sources as they assessed the standard. This process allowed for a variety of methods of determining whether the standards were met. All school district operations that affect student achievement (including governance, fiscal, personnel and facilities) were reviewed and included in the improvement plan.

4. Empower Staff and Community

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

Of paramount importance is the community's role in local governance. The lack of parental involvement in education is a growing concern nationally. Re-engaging parents, teachers and support staff is vital to the district's success. Parents in the district care deeply about their children's future and want to participate in improving the school district and enhancing student learning. The community relations section of this report provides recommendations for engaging parents and the community, a significant focus of the LCAP process, in a more active and meaningful role in their children's education. It also provides recommendations for engaging the media in this effort and increasing the number and frequency of media reporting on the district's recovery progress.

5. Engage Local, State and National Agencies

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

Study Team

The study team was composed of the following members:

For FCMAT:

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

Leonel Martínez, FCMAT Technical Writer

For Personnel Management:

School Services of California, Inc.

For Pupil Achievement:

Shayleen Harte, FCMAT Deputy Executive Officer II

Carolynne Beno, FCMAT Intervention Specialist

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

Katherine Caric, M.Ed., FCMAT Consultant

Cathie Morris, FCMAT Consultant

For Financial Management:

Diane Branham, FCMAT Chief Analyst

Marisa Ploog, CPA, CFE, FCMAT Intervention Specialist

Jennifer Noga, CFE, FCMAT Intervention Specialist

Debra Reidmiller, CFE, FCMAT Intervention Specialist

Scott Sexsmith, FCMAT Consultant

For Governance and Community Relations:

School Services of California, Inc.

For Facilities Management:

John Von Flue, FCMAT Chief Analyst

Brad Pawlowski, Assistant Superintendent Business Services, Paso Robles Joint USD*

Dean Bubar, FCMAT Consultant

Jack Colvard, FCMAT Consultant

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

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

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

This assessment is the product of data collection and analysis of the district's status at a specific point in time since state administration began. It is important to note that the ratings of the first report produced July 2013 indicated the district's status prior to state administration. The second through the seventh reports have each been based on the district's status from the prior year's rating date to the next year's rating date. The district's eighth report was omitted pursuant to SB 98, Section 102 due to the COVID pandemic. This current report is the district's nineth comprehensive review, will be dated July 2021 and is based on the district's status since July 2020. The Table of Summary Scores below provides not only the average score for each operational area of the report but also provides the number of standards in which scores were under a four. While past performance and future plans are acknowledged in portions of the report, they were not considered in the application of FCMAT's rating rubric.

The assessment team began fieldwork in February 2021 and concluded in mid-April 2021. The district has addressed some preliminary findings reported during the assessment and is benefiting from the assessment team's ongoing feedback.

Tables of Summary Scores

Operational Area	**July 2013**		**July 2014**		**July 2015**		**July 2016**	
	Average Score	*Standards Under 4*	*Average Score*	*Standards Under 4*	*Average Score*	*Standards Under 4*	*Average Score*	*Standards Under 4*
Community Relations/Governance	1.05	20	0.45	20	1.40	17	3.78	8
Personnel Management	1.46	26	1.36	27	2.82	18	4.00	8
Pupil Achievement	3.23	19	2.03	28	2.87	25	3.32	24
Financial Management	1.19	41	1.33	40	1.95	33	2.16	34
Facilities Management	2.24	29	2.59	27	3.81	17	3.94	16

Operational Area	**July 2017**		**July 2018**		**July 2019**		**July 2020**	**July 2021**	
	Average Score	*Standards Under 4*	*Average Score*	*Standards Under 4*	*Average Score*	*Standards Under 4*		Average Score	*Standards Under 4*
Community Relations/Governance	4.85	4	5.50	2	6.20	1		7.05	0
Personnel Management	5.43	2	6.32	1	6.60	1	Omitted per SB 98,	6.57	2
Pupil Achievement	3.68	21	3.94	17	3.87	16	Section 102 due to	3.87	20
Financial Achievement	2.44	33	3.28	25	3.81	20	COVID-19 pandemic	3.70	23
Facilities Management	4.65	9	5.29	7	5.13	7		4.71	11

Community Relations and Governance

The community relations and governance section of the comprehensive report assessed the Inglewood Unified School District on 20 FCMAT standards in six categories. The district received a mean rating of 7.05, with 7 standards fully implemented; and 13 standards partially implemented, with a rating of three through seven.

The district has continued to face a lack of continuity because of frequent leadership changes, one of the largest shifts occurring during the 2019-20 school year. During the preparation of the fifth comprehensive report, the state administrator announced that he had accepted another position. The last state administrator arrived during the preparation of the sixth comprehensive report and was with the district through the seventh review. With the passage of AB 1840, a county administrator was appointed in November 2019. The county administrator has continued building on the established work of her predecessor and augmenting that work with new policies and procedures. FCMAT has continued to observe progress in community relations and governance under her leadership.

This review focuses on March 2020-March 2021 as the reporting period. The last completed review spanned April 2018-March 2019 since the review for April 2019-February 2020 was suspended by SB 98 because of the COVID-19 pandemic. The following changes in administration occurred during the current review period:

- A new county administrator was appointed and an entirely new executive cabinet was hired.
- The former director of fiscal services was promoted to chief business official, then left the district, and a new chief business official was recently hired.
- The executive director, facilities, maintenance, operations, and transportation position that was vacant during the 2019 review due to a resignation was filled, but the individual almost immediately resigned to take a position at a neighboring district.
- The executive director of human resources, the chief academic officer, and executive director, school and community relations left the district.
- The district has filled the executive director of human resources and the chief academic officer positions, but the executive director, school and community relations remains vacant.

In filling the cabinet, the county administrator also restructured the organization. The cabinet is now composed of a chief business official, a chief human resources officer, a chief academic officer, and a chief operating officer. Information Technology has been moved to Educational Services, and Student Services is now Student Services and Operations and is overseen by a newly created chief operating officer. The Maintenance, Operations, and Transportation functions have been moved to this department and are directly overseen by an interim deputy chief maintenance and operations, although the Business Services Department retains oversight of facilities and construction related to bond projects under the direction of a newly hired deputy chief construction management officer. The vacancy in the executive director, school and community

relations position was a deliberate decision on the part of the county administrator. This decision has necessitated the support of Los Angeles County Office of Education (LACOE) staff to support the broader district marketing and communications efforts.

This turnover of key personnel is directly attributable to relatively low district compensation, combined with the problems inherent to a district in declining in enrollment and under state receivership. Many candidates who apply for various administrative-level positions have not previously held high-level positions. Given limited resources, the district necessarily hires inexperienced individuals and provides the necessary training. This takes time and district resources, and after a short amount of time, the individuals often accept employment at other districts with higher compensation. This is a further drain on the district and does not enable it to develop a solid, sustainable foundation. The district also augments titles for existing job classifications (e.g., the current chief human resources officer title in contrast to the former executive director of human resources) to attract candidates.

The district has made progress in community relations and governance since the seventh review and has improved board roles/boardsmanship and board meetings. The two remaining, longtime advisory board members have completed the masters in governance program offered by the California School Boards Association (CSBA). The three new board members have registered and had just begun their training at the time of FCMAT fieldwork. The county administrator had registered and was attending as well. The county administrator has continued to provide the advisory board with opportunities to participate in district governance, including expanding her presence in closed session and creating subcommittees to provide additional input on district operational matters. The county administrator has also begun to work closely with the board president and provide a more structured organizational relationship between that position and that of the administrator.

The district still faces many issues highlighted in prior reports. Enrollment continues to decline, decreasing from approximately 18,000 in 2003-04 to approximately 7,950 in 2020-21. Forecasts indicate that this decline will continue, with the loss of approximately 400-500 students each year. While many of the state's school districts have declining enrollment, the number of students at the district is falling at a faster rate than any of its neighbors. The population of special education students in proportion to those in general education has continued to increase as has the unrestricted general fund contribution to special education. A large portion of this increase is attributed to nonpublic school placements and the increased costs of contracting for services because of the district's inability to hire appropriate staff and service providers (e.g., instructional assistants, speech language pathologists, occupational therapists, psychologists, etc.). While the district is moving toward hiring staff internally to complete many of the special education tasks that are contracted, it will take time for these changes to be fully implemented and provide some relief to the budget. However, the overidentification and higher proportion of special education students will still need to be addressed to significantly lower special education costs.

Of continuing concern is the balance between solving financial problems and building quality programs. While the implementation of LCFF has assisted the district, it cannot recover fiscally or educationally unless it can reverse its declining enrollment trend. While the district is working diligently to implement quality programs to help retain students and conducting events to increase the recruitment of new students, its significant financial problems compete for those dollars. Both LACOE and the California Collaborative for Educational Excellence are providing additional support to the district via training, dedicated staff, and other supports. The legislature

has passed AB 1840, which provides an apportionment if certain conditions are met. The district received its first apportionment in 2018-19 and its second in 2019-20. Further, additional funding was provided to the district in 2020-21 due to the closure of a number of the charter schools operating within their boundaries. This has improved the district's fiscal condition to the extent that it did not qualify for the financial relief in 2020-21. For the first time in 11 years (since 2008-09), the district last year filed a positive certification at its 2019-20second interim report and has done so again this year. While this has helped improve staff morale, the positive fiscal outlook is partially based on one-time state and federal relief from the COVID-19 pandemic. A closer look at the district's multiyear projection shows that it still faces a structural deficit in 2022-23. Further, the district is still dealing with additional reporting requirements from the various oversight agencies, which places an added burden on an already busy staff. The district continues to face fiscal pressures, declining enrollment, low compensation, and insufficient staffing resources in some areas; combined with small educational and fiscal victories, this increases the likelihood of continued turnover of key staff.

A large number of charter schools operating in and near the district exacerbate the enrollment decline. The district has authorized numerous independent and district-operated charter schools, and these schools continue to make up a large segment of the community. The county administrator has taken steps to curb their proliferation with revisions to the board policy on charter school authorization and stronger review and oversight of new and existing charter petitions. In addition, AB 1505 was signed into law in 2019 and provisions that become effective on July 1, 2020, provide additional reasons for denial. One reason is specifically geared toward assisting authorizing school districts facing the fiscal pressures being experienced by the district. AB 1505 will allow the district to deny new charters if it is not "positioned to absorb the fiscal impact of the proposed charter school." This is determined based on a number of factors, including the ability to deny a new charter school if a district is under state receivership. While this will provide the district some relief regarding new charter schools, it does not affect current charter schools operating within the district's boundaries. For existing charter schools, strong oversight is critical, and the county administrator must continue to ensure that all charters have current agreements with the district and that oversight responsibilities are completed according to law.

A major part of this review focuses on building the organization's capacity so the elected board can eventually resume governance. During the 2018 review, the district completed the change to elections by trustee area instead of at large, which affected the term end dates for board members. Elections are in November on even years and new board members are seated in December with terms of four years. However, board turnover is already a factor. Three new board members were recently seated after three others resigned during 2020 , one for personal reasons, another after being elected to the city council, an the third after accepting a job with Los Angeles County that posed a conflict of interest. The new members had been on the advisory board for only a few months at the time of FCMAT's fieldwork. A fourth individual that was appointed as a board member and served for part of the seventh and omitted eighth reviews has since left the board. According to the district's website, the terms for four of the existing board members, including the three newly seated members, expire in 2022, leaving only one current board member's term continuing through 2024.

Since the board serves on an advisory level, the day-to-day operations will likely not be too greatly affected by these changes. However, it affects the district's ability to govern itself in the long-term. The district will need to ensure it has strong protocols for training new board

members and integrating them into the district and their roles. Led by the board president, the governing board and the administration will be tasked with maintaining functional relationships and sharing board norms, etc. Most importantly, the district administration needs to continue establishing and supporting policies that reduce staff turnover and maintain consistency in operations for ongoing viability.

Though work remains, the district has made progress in the area of written, comprehensive plans to provide guidance to district staff, the advisory board, and the public. It has updated board policies and regulations, is producing a monthly Progress Report, has a strong marketing/communications team, is establishing sustainable protocols, and has a highly functioning governing board that many staff indicated is the best the district has had. Further, the relationship between the administration and the governing board is strong and built on trust, which is critical as the district moves forward. All are signs that the district is building a solid foundation to continue governance in years to come.

Lastly, the COVID-19 pandemic has affected all districts in California and across the nation. It required the district to postpone some efforts while it struggled simply to provide virtual instruction to students. Progress in some areas had to be adjusted to align with the new situation. Even so, the district managed to transition many of its initiatives to a virtual platform and retain the progress already made.

Communication

Since the completion of the July 2019 report, the district has continued to make strides in its communications, broadening its efforts to both internal and external communications. The executive director, school and community relations, position has still not been filled. Therefore, the county administrator has assigned the Strategic Communications/Marketing Committee, with support from LACOE staff and a graphic designer, to manage the district's messaging. They are responsible for providing a consistent district message, although external inquiries are handled by the county administrator or the chief operating officer. The district's website has been updated and continues to increase its functionality. The district has assigned a small team that has made major strides since the 2019 review to address the website deficiencies that have been noted in several of the last reviews. While some refinement is needed, the district has obviously made proactive efforts to ensure all data is current. In addition, videos continue to be created by district staff and students and uploaded to the website that feature the district and its students, among other relevant topics.

The district continues to gather and distribute bulletins, press releases, and positive news stories, as well as send out the weekly county administrator's message. More varied modes of communication are utilized, including a newsletter, phone and email "blasts," and posts via Facebook and other social media platforms. Additionally, the district's website has become a powerful means of distributing information and a centralized hub for the community and staff alike. These communications provide public-relations information as well as substantive details on the district's day-to-day status, which has become even more critical during the pandemic. The district has made a concerted effort to involve all those affected, including employees and community members. Staff continues to make virtual presentations to school sites and at board meetings on the budget and fiscal health and obstacles.

Internal communication to staff and administrators continues to improve. No one expressed a lack of information as staff is contacted through multiple media. While communication could be improved in a few pockets of the organization, district leadership has made efforts to ensure all staff are reached through email, posting on the website, and other social media, as well as providing information to site administration for dissemination. Staff at all levels is aware and appreciative of the county administrator's willingness and efforts to communicate with everyone in the organization.

The district should continue its internal communication efforts, ensure that school site staff receive communications and make certain administration regularly visits school sites once in-person instruction resumes. Staff have also become more active consumers by seeking information and not simply waiting for it. The former administration developed an administrative handbook that provides information and processes for all district departments. The current administration is focusing its efforts on moving all resources to the district's website once they are compiled in the handbook. However, this is not yet a directed, districtwide initiative. Each individual department still needs to focus on creating procedure manuals that can be uploaded to the website for its various job classifications and functions to ensure continuity, especially given the continued staff turnover. Written procedures will allow day-to-day functions to continue when leadership or line staff change.

It is important for the county administrator and executive cabinet continue to keep the employees and the advisory board informed. While the district is working with various oversight agencies, providing those affected with information about new developments as well as those under consideration is the key to continuing to build trust and acceptance. Tensions arose during the 2019 review because of the presence of oversight agencies and the decisions made by outside organizations, but they appear to have abated. The relationship between the county administrator and the advisory board is strong, and advisory board members expressed their trust for the current administration and its willingness to actively involve the advisory board in all matters related to operations. This is crucial since the district's short- and long-term success relies on its employees knowing they are a part of the process, understanding the reasons decisions are made, and realizing these decisions are in the district's best interest.

Parent/Community Relations

Based on interviews with staff and parents, and review of agendas, flyers, calendars, sign-in sheets, newsletters, and other material, the district continues to have a strong parent center that offers classes, educational opportunities, training, and supports the various school site parent groups. The staff also actively seeks out parents and students at home as needed. Parent involvement decreased a bit this year with the pandemic and the transition to a virtual environment, but the district continues to encourage participation and offer opportunities for engagement. The school sites have active school site councils and advisory committees, which were provided with training and other workshops to encourage parent participation. A number of school sites have Parent Teacher Organizations (PTOs) or Parent Teacher Associations (PTAs), and local PTA councils provide active support and involvement. Despite these efforts, parental involvement continues to vary from school to school and is low at many sites with school site leadership playing a critical role. The district continues to make efforts to reach all parents utilizing various mediums. The parents interviewed all noted that they receive information but that could be because of the involvement of the specific group, the parents' general interest and

seeking out of information, and the district more actively ensuring all parents receive information given the pandemic. The hope is that once the district returns to full-time, in-person instruction, this level of communication continues.

The advisory board members have consistently attended board meetings during this review period, and the district continues to recognize parents, staff, and students; this recognition has shifted from the half-hour before board meetings to the first part of the board meetings. Interviews with staff and the advisory board members indicate that the advisory board is building community relations by attending school events and initiating and attending community gatherings, as allowed and modified to meet the current situation. Further, the advisory board and members of the district administration have continued to make a concerted effort to communicate with the larger Inglewood community. For example, the county administrator reinstated an interagency committee with the city of Inglewood to better collaborate on ways the city can support the district. These efforts should continue to be encouraged as they assist the district in building strong community connections.

Education Code Section 52060 requires consultation with various groups, including parents, in the adoption of an LCAP. A review of documentation provided and interviews with staff indicates that engagement of stakeholder groups began much earlier this year. However, this information is not reflected on the district's LCAP webpage which does not provide surveys or mention the process for the development of the 2021-22 LCAP.

The Education Code is clear that charter schools must develop and submit their own LCAPs separate and apart from their authorizing districts. No evidence was provided that the dependent charter schools completed LCAPs for the 2019-20 school year, Learning Continuity and Attendance Plans for the 2020-21 school year, nor that they are in the process of developing LCAPs for the 202-22 school year, although staff noted that the district and charters schools are aware of the requirement and will comply. It is imperative that the district work with the dependent charter schools to develop their own LCAPs as their absence is in violation of state law.

Community Collaboratives, LEA Advisory Committees, and School Site Councils

The school site councils, the English Learner Advisory Committee/District English Learner Advisory Committee (DELAC), and the PTA/PTO continue to be active, although participation has decreased because of the pandemic and virtual environment. All of the school site councils developed school plans for student achievement and, according to the board meeting minutes, all were approved at the February 24, 2021, board meeting. Training should continue to be provided annually to parents/members of school site councils since membership will change from year to year.

The district has established several districtwide, broad-based committees or councils to provide advice on critical issues and operations. These include a standing Citizens' Oversight Committee that focuses on facilities and the district's bond program, the DELAC, an LCAP Advisory Committee, a Strategic Communications/Marketing Committee, the Budget Advisory Committee, the District Technology Advisory Committee, and several more recently established committees—Board Policy Committee, Inter-governmental Committee, Child Development Center Parent Collaborative Committee, and the Inglewood/Airport Area Chamber of Commerce Education Committee. In addition, a new School Reopening Task Force was created and continues to meet to develop strategies for returning students to in-person learning.

Several years ago, the District Advisory Committee concluded its work to review school sites and develop a proposed list of closures and has not been reconvened. Previous administrative staff reported that any school closure recommendations would be consistent with the committee's findings. The district's enrollment has decreased by more than 50% over the last 17 years. While careful planning is needed with any school closure, continuing to operate the same number of underutilized school sites for an undefined number of years poses a financial strain on the district both in terms of facilities and the number of classified staff needed to maintain them, as well as certificated staff to provide instruction to a smaller and smaller cohort of students. While the county administrator recognizes and has discussed the need to address this issue, no clear, long-range plan has been developed according to the information received by FCMAT.

Policy

During the 2018 review period, the district developed a process for updating its policies and the policies were adopted in two groups, one in September 2018 and the other in February 2019. The process was repeated during 2019 review period with additional policies adopted in April 2019. In addition, the county administrator updated specific and pertinent policies and regulations (i.e., charter school authorization, code of conduct, sexual harassment, and child abuse prevention and reporting) in November 2019. While this was supposed to be an annual process, the administration has decided to take a more targeted approach and is updating policies as the need arises and CSBA updates are issued, which allows for a continuous update. Additionally, a Board Policy Committee has been established, and the district has created a review and development process that includes the distribution of updated and approved policies to all staff.

Until recently, notification of updates to the policies was limited to listing the item on the board meeting agenda when they are approved. With the update that occurred in November 2019, the district sent a memo to all district staff indicating that it would more broadly disseminate, via email, new and amended policies and administrative regulations to keep all staff informed. The memo noted policies and regulations approved at the November 2019 board meeting and enclosed the revised documents as they were not yet available on GAMUT. This process has continued, and FCMAT was provided with subsequent memos illustrating this was not a one-time practice, but a protocol that is being established within the district's culture and practices.

Board Roles/Boardsmanship

The district advisory board continues to make progress. Members have received training on a wide variety of topics and continued training, and practice in procedures and etiquette will be beneficial as the board works towards return of local control. The longest serving advisory board members have completed the CSBA masters in governance program and the three new members, as well as the county administrator, have been registered and begun the program. The district's training protocols should include a requirement that board members renew their certification at either specified intervals or when major changes have occurred in the subjects covered by the program. Interviews continue to affirm that advisory board member understanding of their roles and responsibilities increases each year, and their inclusion in all closed sessions, a practice of the county administrator, continues to provide them with additional practical experience.

Advisory board members attend board meetings and are provided with agendas and meeting materials beforehand although the timing for providing agendas in advance has changed. Based

on FCMAT's observation of the March 10, 2021, board meeting, and interviews with district administration, the advisory board members review meeting materials in advance and continue to meet with the county administrator and the executive team, as needed, before meetings to discuss questions and/or concerns. The relationship and trust between the advisory board, county administrator, and district staff has continued to improve and provides a stable foundation for the district and future transfer of control.

The advisory board members maintain functional working relationships among themselves and have continued to work together to undertake initiatives (e.g., the Inglewood Educational Foundation, attendance at community events and meetings, etc.) that benefit the district and the community. The advisory board members as a whole and individually appear to know their roles and responsibilities and understand how they represent the community and not simply themselves. Although the newly appointed members are learning, they are taking their lead from the veteran members, which further illustrates the importance of training and modeling of behavior. They are all engaging with the community and provide input to the county administrator on matters of importance to the community and students. No incidents of potential Brown Act violations were noted during the current review period, and all but one advisory board member submitted his or her Conflict of Interest form in accordance with the recently updated Board Bylaw 9270. This is an improvement from past reviews. It is important that the advisory board members continue to develop habits and forms of communication that conform to the Brown Act, so that there is no cause for concern once they resume local control.

During the 2019 review, there was a general sense that since the passage of AB 1840, the administration worked more closely with LACOE, making decisions and developing plans that the district as a whole and the advisory board in particular knew little about. The steps to return local control to the district appeared to be less clear to the advisory board than before AB 1840. This issue appears to have been corrected, and these sentiments are no longer expressed. All staff interviewed indicated district staff and advisory board members are fully included in all district matters and that they are a part of decisions made regarding day-to-day operations and the district's future.

Board Meetings

With the exception of educational board workshops and special board meetings, which are scheduled in advance, board meetings are usually held consistently at 5 p.m. The board calendar is posted online, which provides notice for staff and the public and ensures maximum community and staff participation. Due to the COVID-19 pandemic, the board meetings have been held virtually and livestreamed on YouTube Live Stream. They are therefore available for the first time in medium that can be accessed by everyone. The advisory board continues receive notice of the meetings as well as a copy of the agenda via email; however, it is no longer consistently provided with this notice three business days before the board meetings as was past practice. The notices are instead provided three days in advance and typically on a Sunday, which may not allow sufficient time to review the materials. While the county office superintendent, state superintendent of public instruction and the county administrator have the authority to make final decisions for the district, the county administrator has continued the practice of providing the advisory board members with the opportunity to ask questions, express concerns, or share comments on items on the agenda. In addition, the county administrator has broadened the advisory board members inclusion in closed sessions by including them in all closed sessions and not only select ones as was the prior practice.

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 84.21% of its unrestricted general fund expenses going toward employee compensation according to 2019-20 state-certified data (the last year for which state-certified data is available), the district's ability to regain fiscal solvency requires continued and sustained improvements in this area. The personnel management section of the comprehensive review assessed the district based on 28 priority standards in eight categories. The HR Department has continued to make progress with nine of 28, or 32% of standards fully implemented, which is a small decrease from 36% in 2019. Several of these nine standards are fully and sustainably implemented and have been sustained for more than a year. However, an almost equal number of standards declined in this review with 10, or 36%, falling into this category.

The July 2013 average scaled score for the subset of priority standards that the department's recovery plan is based on was 1.46. The July 2014 average scaled score decreased to 1.36, demonstrating that, much like the district overall, the department struggled to implement recommendations in its first year of recovery. In July 2015, the average scaled score increased to 2.82, demonstrating that implementation of most of the standards were well into the development stage. In July 2016, the average scaled score increased to 4.00. In July 2017, the average scaled score increased to 5.43, indicating significant progress on almost all of the standards. In July 2018, the average scaled score increased to 6.32. The July 2019 average scaled score rose to 6.60, indicating another year of growth as well as sustainability. The 2020 review was omitted by SB 98 due to the COVID-19 pandemic. The July 2021 average scaled score rose slightly to 6.57%, indicating that, despite the COVID-19 pandemic and a significant reorganization of the Department, many standards continue to be sustainable.

Organization and Planning

The district has updated board policies and administrative regulations on classified personnel code of ethics and exposure control plan for blood-borne pathogens, consistent with the CSBA's template. While many board policies and administrative regulations continue to be updated and the process appears to be ongoing, some outdated policies are still accessible on the district's website. Some board policies have been updated, but the corresponding administrative regulations indicate that they need updating.

The department provided a board presentation with a notation of what staff are working towards on a slide titled "Looking Ahead." However, the department did not provide evidence that it has continued to adopt goals in support of its stated mission and vision and that promote progress towards FCMAT's priority standards related to personnel management. The department's revised mission and vision statements were provided to FCMAT during the document collection process. The updated vision and mission statements can also be found on the department's website under the "Human Resources Staff" page.

The Human Resources (HR) Department organizational chart has been updated to reflect the department's current positions and includes the names of the individuals assigned to each position. The lines on the organizational chart indicate functional relationships and the supervisory chain of command. The department website has a menu of services that provides

information to visitors on the person to call with specific questions, and the menu is located close to the department staff listing; however, the organizational chart is not included on the staff directory page The HR Department's online resources are user-friendly and easy to find from the district's homepage.

Employee Recruitment/Selection

The district continues to operate without a personnel commission; however, HR staff members have received training on the merit system rules, and there is strong evidence that the rules are being implemented. The district continues to renew its membership in the PCASC and its umbrella organization, the California School Personnel Commissioners Association. HR Department staff provided a screenshot to show that they share a live document weekly with cabinet members, hiring managers, and labor partners, which includes classified recruitment information. However, insufficient evidence was provided during FCMAT fieldwork that the HR Department prepares a monthly report of classified recruitments, including posting dates, examination dates, and other information about the status of each recruitment. The HR Department provided an annual report to the county administrator and board in November 2020 which included information on classified employee recruitments and employment actions for the prior year. The annual report is also posted on the HR Department website.

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

The HR Department worked closely with the Business Services and Educational Services departments in projecting enrollment and staffing needs for the 2020-21 school year. Documents reviewed during FCMAT fieldwork indicate that the executive cabinet communicated with sites through meetings titled "Staffing & Budget Listening Roadshow." A review of the agenda indicates that topics such as staffing projections, school staffing changes, school budgets, and changes in school programs that affect staffing needs were provided to the staff. Site administrators indicated that meetings regarding enrollment began earlier than they had before, as the HR Department began staffing meetings in January. Although the communication from the HR Department regarding staffing has been strong, obstacles related to staffing at the appropriate level persist. For example, issues with only one teacher being allocated for a grade level, when the number of students enrolled requires two caused the need to recruit teachers in early fall. Late recruitment diminishes the district's ability to hire fully qualified teachers. Classified staffing has also continued to be an issue with many vacancies because of the district's inability to attract and identify qualified candidates. Additionally, the district has not established an effective response plan to the acute staffing shortages experienced by the district. One of the major factors underlying this issue being the lack of competitive compensation for employees causing a significant recruitment challenge. Recruitment issues and acute staffing shortages have caused reliance on independent contractors to fulfill staffing needs. The HR Department has not established procedures and protocols to coordinate the tracking of post-retirement earnings for CalSTRS/CalPERS retirees working as independent contractors. In addition to misclassification concerns involving the overuse of independent contractors, restrictions on post-retirement earnings are also an area of concern.

Induction and Professional Development

The process the HR Department uses to provide new employees with all required notices and in-service trainings is systematic, monitored, and adjustments are made when necessary. Specifically, the department continues to provide and document that employees receive the annually required legal notices including, but not limited to, child abuse reporting, blood-borne pathogens, drug- and alcohol-free workplace, sexual harassment, diversity training, and nondiscrimination. Ninety-two percent of the personnel files reviewed by FCMAT included evidence that employees receive the required legal notices upon initial hire, and 80% showed that managers biennially receive the required sexual harassment training. These percentages are up from 73% and 64% respectively from the 2019 review. Additionally, 92% of the personnel files reviewed for certificated and classified management and nonmanagement staff include verification of completion of mandated reporter training, demonstrated significant improvement since the last reporting period.

The district uses Keenan Safe Schools online training for mandatory new hire orientations, which includes understanding sexual harassment, blood-borne pathogens, preventing workplace violence, diversity training, Integrated Pest Management Plan, safety and new employee training as well as online mandated reporter training. Additionally, the district has trained its managers to assign Keenan Safe Schools online training modules to employees at their site/departments. Injured employees are assigned Keenan Safe Schools training to improve workplace safety and are required to complete it before returning to work.

The HR Department continues to use standardized forms for complaints and for the Americans with Disabilities Act interactive process. The HR Department's handbook on its website includes information on the process for reporting or handling complaints concerning school employees. Information about Uniform Complaint Procedures, including how to file a complaint, can be located on the "Contact Us" page of the district website. During fieldwork, FCMAT could not access a Spanish=language version of the form via the district website. Once the form is accessed online, an English-only complaint form is available. In addition, the website does not provide information on how to access a hard copy of the complaint form, in either English or Spanish, if the complainant does not have access to technology. There was no documentation that verified that the chief HR officer provided retraining annually to side administrators and department managers on responding to complaints and conducting preliminary investigations.

Operational Procedures

The department continues to provide multiple formal training opportunities for supervisors and office managers on how to report and handle employee leaves. Supervisors continue to report that they are more prepared to handle potential leave abuse before asking for assistance from HR, which is corroborated by HR. Supervisors continue to report that they receive timely and helpful responses from HR when they need assistance. The district has worked diligently to manage the new COVID-19 state and federal leave entitlements, which created additional documentation and tracking functions during a time when the department employed new staff members in positions responsible for these functions.

The absence tracking and reporting function has been modified to an electronic process via the use of Airtable. Review of the district website indicates that employees can locate information regarding leaves under the "Leaves of Absences" page. Once routed to the page, menu options include COVID-19 related leaves, medical/disability leaves, FMLA, parental bonding, pregnancy disability,

and industrial accident leave. There are also links to various forms, in addition to information about reasonable accommodations, the employee assistance program, COVID-19 related leaves.

Since the last review, the HR Department has undertaken a significant reorganization resulting in a need for all desk manuals to be updated. At the time of FCMAT's visit, a number of employees in the department were in their positions for less than six months. Despite this significant change and the short tenure of staff hired into the newly reorganized positions, desk manuals are under development, are superior in terms of content and organization than desk manuals developed in the past, and some are nearly completed. Desk manuals are dynamic documents and will require continual revision. The desk manuals of positions impacted the least by the reorganization have also been revised since FCMATs last visit. All desk manuals continue to be housed on the HR shared drive.

While the reorganization has greatly improved the organization of essential HR functions, each position has an identified back up, and there is evidence of cross-training. Department customers continue to report more standardized procedures in HR, improved customer service, and faster responses.

HR, Business, Payroll, and Risk Management continue to hold regularly scheduled monthly meetings to coordinate employee issues, provide training, and prepare cross-departmental procedures and forms, which are stored on a shared drive. For example, evidence provided to FCMAT included agendas from weekly meetings on leaves of absence, training on new payroll forms, and time sheet training. Staff members in these departments report that the meetings are systemic and are essential in ensuring that employee situations are handled correctly. In between meetings, individual staff members report that they easily communicate with the other departments as situations arise. Evidence was provided indicating the agenda items for discussion at the cross-departmental meetings, follow-up confirming decisions and remaining tasks from each meeting, and individual communications between meetings.

Use of Technology

The district uses the LACOE software applications HRS for position control and HR functions and PeopleSoft for budget and business functions. Implementation of the BEST system, which will replace PeopleSoft, has been delayed. However, the HR Department has not allowed HRS's limitations, its position control shortcomings, or the delayed implementation of BEST become an obstacle. The department uses Airtable, a cloud-based spreadsheet-database hybrid, to fill the information access gap. Implementation of Airtable began in HR, and it is beginning to be used throughout the district. The district also uses Airtable for tracking employee absences, leaves, industrial injuries, and the return-to-work program. The district has continued to use online personnel requisitions through the Informed K12 system for both classified and certificated positions. The department or school site initiates and authorizes the requisition, which is then reviewed and/or authorized by cabinet, the categorical program director (if applicable), Business Services, HR, and Payroll. The cabinet reviews all requests to fill vacancies, as well as all increases in FTE. The 13-step process has been reduced to seven steps to ensure more timely processing of requisitions without compromising internal controls.

Evaluation/Due Process Assistance

The Education Code requires that all certificated employees with permanent status be evaluated at least every other year. Classified employees with permanent status must be evaluated annually. These Education Code requirements were not waived due to the COVID-19 pandemic. However, the district entered into memorandum of understanding (MOU) agreements with its represented certificated

employees to suspend evaluations of permanent staff in the middle of the 2019-20 school year and to waive the evaluation requirements for permanent staff for the 2020-21 school year. Evaluations for classified employees were suspended for permanent staff for 2020-21. The district reported that it had consulted with its legal counsel before entering into these MOUs and included language that disciplinary matters would continue to be addressed during the waiver period.

The HR Department continued to provide extensive training to supervisors at the beginning of the 2019-20 school year, including training in effective evaluation techniques; however, it was a reduced version because of COVID-19. The HR Department continues to provide support to principals who are working with struggling employees. Principals report that HR staff are supportive, accessible, positive, and responsive.

Employer/Employee Relations

The ITA and CalPro collective bargaining agreements were renegotiated in 2018 and expire at the end of the 2020-21 school year. The focus during the last reporting period was on MOUs related to the COVID-19 pandemic. Principals were involved in bargaining district learning MOUs with ITA and classified managers were involved in bargaining COVID-19 working conditions with CalPro. During FCMATs fieldwork, staff reported that the district and both bargaining units were planning to sunshine their proposals for their successor agreements in April 2021.

The district continues to meet monthly with its labor partners. The relationship between ITA and the district continues to improve, and the parties are planning training in Interest-based Bargaining.

Pupil Achievement

For this progress report, FCMAT reviewed 31 standards in pupil achievement, with the ratings of six standards increasing, five standards decreasing and 20 remaining the same. Overall, in the pupil achievement standards for the 2020-21 school year, the district's average scaled score remained the same as the last review at 3.87. The district's rating on many standards has been stagnant in the partially implemented category, which spans scaled scores of one through seven. The district has made many efforts to develop and plan in the area of pupil achievement. However, to advance scores, efforts must focus on all elements of each standard being implemented, monitored and becoming systematic (scale score of six).

At the start of the COVID-19 pandemic, Inglewood Unified and most other California LEAs transitioned entirely to online learning. This required the district to marshal and coordinate all available resources. The district ensured each student had a device and has trained parents and students to access online instruction. The district also provided Wi-Fi hotspots to ensure that students had internet capability throughout the district. Teachers, site and district administrators received intensive professional development in the instructional platforms to be used (Zoom and Google) during virtual learning, as well as in instructional strategies using the available technology.

Per SB 98, the district adopted a Learning Continuity and Attendance Plan (LCP), which replaced the LCAP for the 2020-21 school year and explained how student learning continuity will be addressed during the COVID-19 pandemic. The LCP described how federal and state funding, including the learning loss mitigation allocation, is used to support the efforts outlined

in the plan. The district designated additional funds to provide elementary counseling school support, pupil and family engagement and outreach services, outreach to foster youth and students experiencing homelessness, parent/guardian support for distance learning and student engagement, Positive Behavior Interventions and Supports (PBIS), and supports for mental health and social emotional wellbeing.

The district continues to implement and monitor the 2018-2023 Strategic Plan that district leadership, in collaboration with site administrators, staff, and community members developed, communicated and disseminated. The plan outlines five commitments: "The 2023 Commitments" that represent the district's promise to its students, parents, and community stakeholders. The plan also identifies four pillars, or capabilities that the district must develop to accomplish its strategies. Aligned under each of the pillars are key actions that were identified as priorities for ensuring the district meets its objectives. The district's Theory of Action Plan delineates how Pillar A: Teaching and Learning will be accomplished. The district's LCAP and Single Plans for Student Achievement (SPSAs) continue to be aligned to the Five Commitments and key actions of the Strategic Plan. For example, all SPSAs include the same instructional priorities: 1) close reading, 2) writing to demonstrate understanding and 3) engaging in academic conversations.

The district, in collaboration with the LACOE and the California Collaborative for Educational Excellence (CCEE), through the AB 1840 requirement, regularly monitors the actions of its Strategic Plan, and specifically, the three IUSD Instructional Performance Indicators for 2020-21 which include: 1) High School Graduation and College/Career Readiness, 2) K-12 Literacy, and 3) K-12 Special Education Programs. The IUSD Systemic Instructional Review (SIR) progress monitoring tool was developed by CCEE and LACOE and is used for quarterly reviews with the district. This tool was designed around the Strategic Plan and is aligned to the district's LCAP goals and FCMAT standards. In general, the ratings from the most recent SIR report dated February 2021, indicate that the district is in the early stages of implementation in most areas included in the report.

The district's LCP, Strategic Plan, as well as the schools' SPSAs, delineate the issue of low student achievement throughout the district. Specifically, the district has high percentages of students not meeting grade-level standards and high school students failing one or more classes. The district has also noted that higher percentages of English language learners (ELLs) and students with disabilities are in these categories than are other student groups. The district's leadership has identified, and FCMAT has verified, a number of contributing factors, but primarily the lack of consistent, rigorous, effective first instruction as the greatest barrier to student success. In collaboration with LACOE and with CCEE support, the district is beginning to develop and monitor more systematic plans for instructional improvement as detailed in the Theory of Action Plan and the SIR progress monitoring tool.

The district has continued to have transitions in key district and site leadership positions since the last review. The district held monthly principal meetings, which included a number of initiatives to build leadership capacity throughout the district. Some of these initiatives included book studies and discussions about leadership best practices, implementing the Cycle of Inquiry (CoI), as well as discussions and trainings around the 2020-21 Instructional Priorities. The district provided documentation from its meetings of an example of the CoI process modeled on district assessment completion data. The principals were then provided resources to conduct a CoI process using site-specific data with their own staff. In addition to utilizing principals' meetings

to build leadership capacity of principals, the district provided numerous instruction and curriculum-based trainings using the district's coaches and other experts throughout the year.

The district disseminated a CoI data analysis template to be used at all school sites as part of the required CoIs built into the 2020-21 Instructional Guides. This includes a component for individual teacher reflection/analysis/planning and a component for grade level/content area team reflection/analysis/planning. Documentation provided to FCMAT validated that grade level/content area data review meetings generally occur as required by the district. Samples of completed CoI forms from individual teachers and some grade level/content area teams demonstrate wide variability in how completely and effectively the CoI process is being implemented within and across grade levels, content areas, and school sites. No examples were provided that included specific, measurable goals with instructional action plans to address the high percentage of students scoring below grade-level standard on district-required assessments.

FCMAT virtually visited a limited number of classrooms throughout the district during this review period. Notwithstanding the fact that providing strictly virtual instruction is difficult, FCMAT observed little evidence of differentiated instruction during its observations. Some teachers delivered instruction to students during designated time slots that matched the posted instructional schedule. A few teachers used graphic organizers, conducted close reading activities, checked for understanding and also used break-out rooms for small-group discussion/group work. However, students were either compliantly engaged or not engaged in the instructional process for most classrooms visited. Additionally, FCMAT did not observe differentiation of instruction or response to intervention in its observations.

Documentation provided, as well as interviews conducted with site and district administrators, indicated that evaluation of instruction to improve teaching and learning was not systematically implemented or monitored during 2020-21. Principals were expected to conduct virtual classroom visits weekly and provide feedback to teachers. The district did not implement a consistent walk-through form or tool for use during 2020-21, and many of the principal feedback forms provided to FCMAT varied and contained general comments with little direction for specific improvement. The district recently decided to implement a more structured system for monitoring classroom instruction and returned to the digiCOACH tool for use by all administrators. Principals' classroom observations should be collecting data on district-established expectations (e.g., use of forms within the digiCOACH platform) to ensure appropriate targeting of professional development planning to support instruction.

During this review period, teachers could remotely and virtually collaborate weekly because of the abbreviated daily schedule for instruction and weekly professional development time built into the virtual learning schedule. Each school and grade span develops its own plan for collaboration.

Each school site is required to use the online student study team (SST) system for managing referrals and progress of struggling students, although interviews indicated that not all use the online software, and implementation of the SST process and tool is inconsistent across the district. i-Ready continues to be used as a universal screening and progress monitoring tool across grades TK-8. For grades 7-12, Achieve 3000 has been required to be administered three times a year, although how sites use the results varies. The online SST system requires recording of interventions used with a student, but because there are inconsistencies in the type of interventions offered at various school sites, significant numbers of underachieving students are still referred to special education with little to no documented interventions.

Even though an MTSS map for academic and behavior interventions was developed and disseminated to district staff in 2017-18, the district remains in the early stages of developing a coherent MTSS for all students in need across the district. Assessment data results provided by the district indicate high percentages (generally 30%-50%) of students throughout the district continue to perform well below standard while the California ELA Framework states that no more than 15% of students should require Tier II support. This indicates that effective first instruction is still not occurring systematically throughout the district with Tier I supports being provided daily through classroom instruction.

The district assessment calendar continues to require the use of technology-based i-Ready assessments, interim assessment block (IABs) and the interim comprehensive assessment (ICAs) from the 2018-19 California Assessment of Student Performance and Progress (CAASPP) system, California required CAASPP summative assessments, English Language Proficiency Assessments for California (ELPAC), Dynamic Indicators of Basic Early Literacy Skills (DIBELS), Achieve 3000 and assessments from the district-adopted instructional materials. Additionally, Imagine Learning and Agile Mind programs are available as supplemental instructional resources with program assessments. Professional development has been provided to principals and teachers on how to access the systems for the technology-based assessments. Some administrative and teaching staff reported that there are too many district-required assessments. Staff members indicated that they are often overwhelmed by the amount of time required to administer the assessments, the time involved in hand-scoring some of the assessments, and the amount of data generated by the multiple assessments.

There is minimal evidence that the wide variety of data generated from the common assessments is systematically used for assessing program effectiveness and guiding curricular decision-making at the site or district levels. The high school level lacks a specific system for data collection and analysis across departments and disciplines. This results in data not being utilized to inform decision-making and professional development across all disciplines.

Interviews indicate the district continues to make a concerted effort to ensure that all core classes and electives meet A-G requirements. EdData reports that the percentage of cohort graduates meeting UC/CSU course requirements increased from 42.4% in 2018-19 to 52.4% in 2019-20.

The college and career readiness performance indicator, as reported on the California School Dashboard (Dashboard), measures how well a district or school is preparing students for success after high school. In 2018-19, the last year college and career readiness was reported on the Dashboard, the district was given an overall yellow performance status of 18.9% of students being prepared. For that same period, the last year graduation rate data was available through the Dashboard, the district saw an increase to 88.5% in cohort graduation rates over the prior year rate of 86.3%.

In 2018-19, the last year advanced placement (AP) data was available through EdData, there were less students taking AP exams over the prior review period, with individual sites ranging from 18.3% to 13.9%. The data showed a higher percentage of district students receiving a score of 3, 4 or 5 from 21.8% in the prior review period to 28.3% in 2018-19.

District leadership continues to identify least restrictive environment (LRE) as an area needing constant communication of expectations and building capacity of site leadership and instructional staff to make appropriate placement decisions during IEP meetings.

Interviews and information reviewed indicate some progress is being made in this area, which requires that 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. In its most recent data released, the CDE's 2018-19 Special Education Annual Performance Report Measures shows that the district continues not to meet all three targets of LRE measures for students ages six to 22. However, while the district met just one target for preschool LRE in 2016-17, the district showed improvement in meeting both targets for preschool LRE in 2018-19.

The district employs instructional coaches that have both elementary and secondary levels of experience. Coaches serve specifically at school sites, easily providing direct service to classroom teachers. In interviews with teachers and school site leadership, district instructional coaches are viewed as an invaluable aspect of the school site instructional team. They provided professional development regarding specific curriculum use and instructional strategies at school sites based on site leadership requests and sometimes based on assessment results.

The district provided a variety of professional development opportunities for district and site administrators as well as instructional coaches, teachers and site leadership teams. The focus areas for professional development included: Culturally and Linguistically Responsive Teaching and Learning, DIBELS, CoI, Ellevation program and PBIS program.

Financial Management

The financial management section of this comprehensive report assessed the district based on 43 FCMAT standards. The district received an average rating of 3.70, a decrease from the score of 3.81 achieved in the prior review period. Three standards received a zero score - not implemented; 35 standards received scores between one and seven - partially implemented; and five standards received scores between eight and 10 - fully implemented.

During this review period, the chief business official (CBO) resigned in July 2020, after holding the position for less than a year. An interim CBO was appointed from July through September, and a new CBO was hired in September 2020. The CBO oversees the Fiscal Services, Facilities, and Food Services departments. At the time of FCMAT's fieldwork, the Facilities Department head position was vacant, the Food Services Department head position was on leave, and the Fiscal Services Department head had been with the district approximately four months. The business office continues to experience staff turnover in several positions, and at the time of fieldwork, four of the 11 positions in the business office were vacant. The ongoing restructuring of the Business Services Department and continual turnover of business office staff has made it extremely difficult for the district to make progress in improving operational processes and procedures. FCMAT continues to recommend that business office staffing be reviewed to ensure staff have the necessary skills, are properly trained and held accountable to perform essential functions. However, the CBO is in meetings most of each day, which makes it difficult to complete necessary business functions, to build staff capacity, and for people to access him when needed.

Business office and/or school site and department administration and support staff continue to need initial or additional training in numerous areas such as the financial system, budget, account codes, COVID-related student attendance, associated student body (ASB), purchasing, and payroll, as applicable to their job duties. Because of the pandemic, some business office staff meetings, interdepartmental meetings, and office manager and administrative secretary meetings were conducted inconsistently during this review period. Although school closures and modified

work schedules due to the pandemic have presented some obstacles, interviews indicated that communication within the business office and between the business office and other departments and school sites has continued and that the business office has generally been responsive to requests for information.

Budget and Multiyear Financial Projections

The district adopted its 2020-21 budget within the statutory timelines and conducted a public hearing for its 2020-21 proposed budget as required. For the 2020-21 fiscal year, the Local Control and Accountability Plan (LCAP) was replaced by the Learning Continuity and Attendance Plan (LCP), which was required to be adopted by September 30, 2020. Also required for the 2020-21 fiscal year, was the adoption of a COVID-19 Operations Written Report (by July 1, 2020) and the LCFF Budget Overview for Parents (by December 15, 2020). The district met the requirements and deadlines for these reports. The county office of education approved the budget with the adjustments included in the 45-day revision. The district filed its 2019-20 second interim and 2020-21 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 LCAP was replaced by the LCP in 2020-21; however, the 2020-21 first interim assumptions narrative document and PowerPoint presentation do not include discussion of the plan, which makes it difficult for readers to easily discern the extent of its inclusion in the budget.

The district's 2020-21 first interim report does not project deficit spending in the general fund in fiscal years 2020-21 or 2021-22. This is mainly due to state budget policy, which restored the proposed 7.92% deficit factor to the Local Control Funding Formula (LCFF) for 2020-21 and generated additional average daily attendance (ADA) for both 2020-21 and 2021-22. The district included Assembly Bill (AB) 1840 apportionment in fiscal year 2020-21 but did not include any additional AB 1840 apportionment in 2021-22. In addition, the district added various state and federal COVID-19 funds, which improved both the unrestricted and restricted general fund. Reserves for economic uncertainties were projected to be 3% for 2020-21, 3.07% for 2021-22, and 3.08% for 2022-23. The district also included an assigned amount of $23.3 million, $30.6 million and $20.3 million, respectively, in each fiscal year of the projection as part of the components of ending fund balance. The total available reserves with the designated assignments for the unrestricted general fund are 20.38% in 2020-21, 29.89% in 2021-22, and 20.63% in 2022-23. However, these surpluses are one-time resulting from a combination of temporary state budget policies. The district projected a structural deficit of $12 million in fiscal year 2022-23, which could severely impact its recovery plan and long-term fiscal solvency.

The district's 2020-21 first interim report submitted to the county superintendent included an updated fiscal stabilization plan (FSP) reflecting expenditure reductions and revenue enhancements. The FSP is a multiyear strategic blueprint critical to the district's ability to regain fiscal solvency. However, the FSP identifies some cost savings and revenue increases, such as enrollment and ADA increases and special education realignment, that are contingent on external factors and cannot be guaranteed. Additionally, many of the identified reductions are to personnel, which will require subsequent formal action by the county administrator/board. The district will need to continue efforts to achieve and maintain a balanced budget, eliminate the projected structural deficit in its unrestricted general fund, and maintain a positive cash balance.

The CBO began conducting monthly meetings with each site principal in January 2021 to discuss their budgets, staffing and other school site responsibilities. These meetings also include staff from the Business Services, Educational Services and/or Human Resources departments based on the topics being discussed. Individual meetings with site administrators and department managers regarding 2021-22 budget development had not yet begun at the time of FCMAT's fieldwork, but interviews indicated such meetings with site principals were to begin in April 2021. The district should create and implement standardized budget development worksheets to communicate site and department budget allocations. Each site/department budget manager should be required to complete the worksheets indicating the account codes where funds are to be budgeted and submit the completed forms to the business office. Although the district has implemented best practices for some critical functions that include some basic budgeting processes, it has not implemented proper budget monitoring or proper alignment of budget to actual expenditures.

The district has experienced turnover in critical positions in the Business Services and Human Resources departments, both of which have an essential role in the maintenance of the position control system. Due to this turnover, the system has not been regularly maintained and reconciled. The district lost the continuity and integrity of the position control process and has regressed in the progress that had been made during the prior review period. The new CBO started in September 2020 and has worked diligently to attempt to reconcile the system, but acknowledges more work needs to be done. The Business Services and Human Resources staff are meeting regularly to implement processes and procedures and ensure that both departments' staff are trained correctly in position control. The way that the district accounts for overtime, extra-duty pay, stipends and substitutes shows these types of positions as vacant in the position control system. This method is not conducive to determining actual vacancies. In addition, savings for unfilled positions should be recognized throughout the year to provide a realistic budget projection and financial position.

Audit and Internal Control

The district has historically had a significant number of audit findings, many of which refer to opportunities for fraud, material weaknesses and significant internal control deficiencies. Some findings were repeated in numerous years, which indicates that either the district did not address them or efforts to do so were unsuccessful. The district engaged with an independent accounting firm to conduct audits for the 2017-18, 2018-19 and 2019-20 fiscal years. Each audit report cites significant deficiencies and material weaknesses in internal control. However, the number of findings has been reduced significantly since the 2016-17 audit, which contained 41 findings. The 2019-20 audit, which contained 13 findings, was presented at the December 15, 2020 board meeting. The district should ensure that all audit findings are reviewed with applicable staff, and that best practices and recommendations are implemented timely.

The development and implementation of a system of internal control that includes written operational procedures, proper segregation of duties and other control activities designed to safeguard district assets and to detect and deter fraud is essential. Processes and procedures for routine business activities are the foundation of strong internal control, and implementation, routine monitoring and enforcement are essential to their effectiveness. The district does not have a formally established internal audit position or function. Interviews indicated that this responsibility will be assigned to the director of fiscal services position, which was vacant at the time of FCMAT's fieldwork. The district continues to experience insufficient segregation of duties and lack of internal controls in several operational areas such as payroll, accounts payable,

purchasing and receiving. It should ensure that procedures are developed, and employees are trained, cross-trained and held accountable for following them.

The district has various procedure manuals for accounting, payroll and purchasing as well as some separate written procedures that are not included in these manuals. Although this information is reportedly available to business office staff on the district's shared drive, many documents provided to FCMAT are not dated, and interviews indicated that they have not been routinely reviewed and revised. The senior executive director of fiscal services is reportedly working with staff to develop desk manuals for each business office position. All processes and procedures documents and manuals should be reviewed and updated at least annually and should be posted in a centralized online source.

Student Attendance and Associated Student Body

The district has improved processes for properly collecting, recording, maintaining and reporting enrollment and attendance in a consistent manner districtwide. The most noteworthy improvement stems from restructuring the positions responsible for student enrollment and attendance and repositioning these positions at school sites. Elementary school sites are staffed with clerk typist II positions, and middle and high school sites are staffed with registrar and attendance clerk positions. These positions are predominately responsible for student enrollment and attendance activities including identifying and correcting errors and anomalies in the California Longitudinal Pupil Achievement Data System (CALPADS). These positions are all under the direct supervision of the principal at each school site.

Student enrollment and attendance is under the leadership of the chief operating officer, who is supported by the director of student support services. The district has established a team that is responsible for implementing strategies that ensure student data is appropriately reconciled and reported through CALPADS. However, the district continues to struggle in achieving a collaborative process that ensures all aspects of student enrollment, attendance, and CALPADS reporting requirements are seamless.

While aware of the issue, the district continues to face obstacles accounting for enrollment and attendance for students attending nonpublic schools (NPSs). For example, changes in enrollment for NPS students are not entered in the student information system (SIS) until after they are identified through NPS service provider invoices. Because the SIS information drives the data submitted through the CALPADS reporting process, state funding determined by the LCFF and student testing, having accurate student data entered in the SIS in a timely manner is imperative. The information should be routinely reconciled with CALPADS and other ancillary systems, including those for child nutrition. Additionally, attendance for students attending the district's home hospital program is not entered in the SIS, which can result in the omission of attendance for these students on the state attendance reports. It is also essential to ensure that all required supporting documents agree with reports submitted to the state, and that the documents are retained in a centralized location for audit.

Routine mandatory training for all staff responsible for recording and monitoring student enrollment and attendance should be conducted before the start of each school year and throughout the year as needed, and should address attendance accounting procedures, compliance requirements and internal controls. Trainings should be tailored to the roles and responsibilities assigned to staff.

The district adopted Board Policy 3452, Student Activity Funds, in February 2019, but it is unclear if the district communicated with the school sites regarding the specifics of this policy. The district continues to lack standardized procedures on how ASB organizations are to operate and to ensure adequate internal controls are implemented. Some school sites use FCMAT's Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference; however, not all sites with ASBs are aware of the manual. School sites continue to use various software programs to track ASB financial transactions, and the district does not provide adequate guidance and oversight of school site ASB activities, including collection and monitoring of financial information. The lack of internal control and oversight at the school sites and the district office could lead to misappropriation of ASB funds.

Other Related Areas

Management Information Systems –The district created a District Technology Advisory Committee (DTAC) a few years ago to guide its use and selection of technology. The DTAC had been led by the executive director of information technology (IT) and committee members included lead technology teachers, principals, cabinet members, department leads, and senior IT staff. When the IT Department was transferred from the Business Services Department to the Educational Services Department in March 2020, the DTAC meetings ceased and were replaced by new Instructional Technology Committee (ITC) meetings that have a strong instructional emphasis. With the loss of the DTAC, the district has lost wide-ranging discussions on overall technology use with an emphasis on districtwide, two-way communications between departments. The DTAC meetings should resume along with the ITC meetings.

Over the past few years, the IT database administrator made significant improvements in the automation of data flow between many disparate systems including the Human Resource System (HRS), eTrition and Nutrikids food service systems, Special Education Information System (SEIS), Aeries and others for CALPADS reporting. This automation reduced the risk of errors and inaccurate CALPADS reporting. In September 2020 the database administrator resigned and then continued to provide support for CALPADS processing through a consultant contract with the district. To ensure ongoing internal support for CALPADS processing, the district should fill the vacant database administrator position as soon as possible.

Although work has begun on documenting equipment to be included in a replacement plan, the district lacks a formalized lifecycle replacement plan and annual budget for critical network infrastructure equipment. This lack of planning will create unplanned expenses and outages when systems cease to function. The district should create a formalized lifecycle replacement plan and annual budget for all of its technology equipment.

Inventory – The district previously contracted with a vendor to perform a physical inventory of items with an original cost of $500 or more, and a fixed asset report dated June 30, 2015 was completed. A physical inventory has not been completed since that time, and no person or department has been responsible for maintaining all the records, including asset acquisitions and disposals, since the 2015 physical inventory was completed. Staff interviews indicated that all fixed assets are not routinely tagged and that some items are missing from the inventory. Findings included in the last several audit reports include material weaknesses specifically related to inventory and fixed assets and contributed to the qualified opinion given by the external auditor in the 2019-20 audit. In February 2021, the district approved an agreement with another

vendor to perform a capital asset inventory. 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, and all vehicle pink slips should be secured at the district office.

Food Service – The 2019-20 unaudited actuals show that the cafeteria ending fund balance has decreased to approximately $2.1 million, which reportedly includes a contribution of $245,134 from the general fund to offset some food services expenditures due to the pandemic. The decrease in the ending fund balance is consistent with the district's three-year spend-down plan. The 2019-20 audit report showed the district understated accounts receivable at year-end close; the accounts payable and accounts receivable balances should be reviewed for accuracy at year end and cleared each year by the first interim reporting period.

The first interim report shows that the budgeted amount for indirect costs is above the 5.0% maximum allowable rate that the program may be charged in 2020-21. Additionally, effective 2021-22, object 4700 (food) expenditures must be excluded when calculating indirect costs charged to food services and other programs. The district should ensure that it budgets and charges only the full allowable indirect cost rate to the cafeteria fund.

Interviews indicated that the district is restructuring the Food Services Department. In doing so, the district should ensure that all staff who are assigned to oversee and operate the program are adequately trained and supervised.

Special Education – The 2019-20 unaudited actuals show an unrestricted general fund contribution of $25.2 million, or 79.16% of total special education expenditures. The 2018-19 unaudited actuals contribution was $30.5 million, or 80.13%. The statewide average unrestricted general fund contribution to special education was 67.17% for 2019-20, the latest data available. Interviews indicated budgeted revenues and expenditures for special education lack thorough management review and continued to identify the need for internal controls and procedures to properly project expenses, and the need for additional oversight.

The Southwest Special Education Local Plan Area (SELPA) took action to remove the Los Angeles County Office of Education (LACOE) as the administrative unit (AU) of the SELPA and transferred these responsibilities to the Lawndale Elementary School District effective with the 2017-18 school year. As of 2018-19, LACOE does not provide regionalized special education services to the district; the Southwest SELPA is responsible for the supervision of all special education programs and the coordination of regionalized services between member districts. As part of the program takeback, the member districts voted to partially support the regionalized services costs for three years with a SELPA subsidy, decreasing the amount the district pays for

regionalized services. However, the subsidy was reduced in 2020-21 and will be eliminated in 2021-22. In 2020-21, the district is projected to receive $836,000 from the $4 million subsidy. The transfer of the speech and language program continues to be problematic because of competitive recruiting for staff, and the district contracts with an outside agency for all speech services, including assessments. Because it can create a conflict of interest, it is not a best practice to use an outside agency to assess students, determine the level of service they need and provide speech services.

The district does not properly track its costs and submit the necessary documents to maximize reimbursement for extraordinary cost pool students and mental health services. Clear communication between the Special Education and Business Services departments regarding the criteria for qualifying students, roles, relationships and responsibilities should be established so that the district uses all opportunities to generate income. The district took steps to increase communication between the Business Services and the Special Education departments, and it should formalize all new processes and procedures in writing. The business office should work with the Special Education Department to review SELPA funding and expenditure projections for accuracy and ensure that all funding sources and expenditures are properly reported, budgeted and/or received. The business office should follow up on any discrepancies.

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

The district's FSP submitted with the 2020-21 first interim report includes a $1.365 million reduction in 2021-22 for special education realignment. However, interviews indicated that the district is considering another reorganization of the Special Education Department, with the addition of several central office and program specialist positions. Given the continued increased cost of the district's special education programs, the district should continue to work with the county office and rely on assistance from the California Collaborative for Educational Excellence (CCEE) before increasing ongoing expenditures. Before restructuring the Special Education Department, the district should compare the department's organizational structure and staffing to that of several districts of similar size and student demographics. Changes that would further increase ongoing expenditures should be avoided.

Transportation – The Annual Report of Pupil Transportation (TRAN) previously filed with the state is no longer required. In the absence of the report, applicable district departments should mutually determine the management data and information necessary to properly manage transportation expenses. To track and control costs, expenses need to be budgeted and charged to the proper accounts throughout the year to provide opportunities for variance analysis. In addition, the Transportation Department manager should have access to the budget and routinely monitor it. Per the 2019-20 unaudited actuals, the district spent approximately $2.4 million on transportation, and its entitlement was $962,143. Due to the closure of schools, the district has provided minimal student transportation during this review period.

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. In an effort 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.

Agreements with transportation contractors should be approved prior to commencement of services, and the district should ensure that it complies with Education Code 39802 when awarding transportation contracts. The deputy chief maintenance and operations officer should be a resource in determining the most cost-effective means of transportation; budget accuracy may be improved if all transportation contracts were managed by the Transportation Department.

As part of a 2013-14 recovery plan, the district intended to reduce the assignment of eight-hour drivers. However, since the prior review period, work hours for several drivers have been increased. Based on the district's historical and projected structural budget deficit and reduced student transportation services in 2020-21, it is unclear why the hours were increased.

As a required benchmark under Education Code 42161(c), the district had an independent operational review of the Transportation Department. In addition, the district approved a Phase II agreement with the consultant, for an additional cost of $40,000, to assist the district with findings that are critical and need immediate remedy. Since the prior review period, two amendments to the Phase II agreement were approved for an additional .cost of $30,000, and the term was extended through June 30, 2020.

Risk Management – The online interactive workers' compensation forms access, established during the last review period to simplify reporting claim incidents, has worked well for the district. Claims processed through this online portal allow the district to comply with mandated timelines for reporting and create a log that identifies potential reportable issues. A transitional return-to-work program remains in place and, due to school closures, in some instances the work-from-home environment has reportedly created opportunities to provide alternative work though on-line trainings. An updated actuarial study was completed for the workers' compensation program in September 2020; however, a great deal of uncertainty exists in claim projections as a result of the pandemic and school closures.

In compliance with Governmental Accounting Standards Board (GASB) 75, an actuarial report for other post-employment benefits (OPEB) was completed in December 2020, but had not yet been presented to the county administrator/board at the time of FCMAT's fieldwork. Based on the actuarial projection and pay-as-you-go method of payment, the district's OPEB payment will increase each fiscal year and reach a cost of almost $1.1 million in 2027-28.

Facilities Management

For the 2021 review, the FCMAT facilities team again assessed 31 standards in 10 categories. The FCMAT study team visited all school sites and the district warehouse/maintenance yard during fieldwork in February 2021. Supplementing the site visits, interviews were conducted with selected district and site staff, including administration, maintenance, operations, and custodial personnel. In addition, the team surveyed site administration and reviewed documentation to verify and support the facility standards.

Of the 31 standards reviewed, scores for 20 remained the same as in the 2019 review. Improvement was found in two standards and decline was identified in nine standards.

The calendar year 2020 was marked by the COVID-19 pandemic closing schools to in-person attendance by students and most staff, including the Inglewood Unified School District. While the pandemic changed the delivery of education, it provided uninhibited access to the school facilities and grounds for both routine work and improvements. The lack of foot traffic also lessened the regular wear of the facilities and the need to maintain frequent cleaning schedules throughout the school day. However, the need for cleanings intensified for those areas with staff and/or student traffic.

The chief facilities and operations officer resigned from the district prior to the last review, and that position title has been changed to deputy chief maintenance and operations and has been filled on interim basis. The district has restructured the Maintenance, Operations and Transportation (MOT) Department, placing it within the Operations and Student Support Services Department. The district hired a chief operating officer to head the latter department and an interim deputy chief maintenance and operations officer for the MOT Department. The vacancy and turnover created a further void in historical knowledge and hindered progress.

Inglewood Unified serves approximately 7,950 students at 19 schools (including the child development center and adult education school) in the city of Inglewood and unincorporated area of Ladera Heights. The district was unified in the early 1950s, and many school facilities were originally constructed within the first two decades of its unification. The district's schools include one preschool child development center, five TK-6 schools, three TK-7 schools, one P-8 school, two TK-8 schools, one grades 7-8 middle school, two comprehensive high schools, one district-operated TK-8 charter school, one district-operated charter high school, one alternative education high school (11-12) and one adult education school. The students within the two district-operated charter schools are included in the 7,950 students reference above. Multiple direct-funded charter schools operate in the district service area.

The communities served by Inglewood Unified has shown consistent support for facilities funding. In 1998, the district passed Measure K, providing $131 million in general obligation (GO) bond funds. Another bond, Measure GG, was passed in November 2012, resulting in an additional $90 million in GO bonds. And most recently in 2020, yet another GO bond, Measure I, was passed authorizing $240 million in funding to support facility improvements, repairs and construction.

School Safety

The district was closed to in-person attendance from March 2020 through FCMAT's visit in February 2021. The districtwide Safety Committee has continued to meet regularly during this period. Due to the COVID-19 pandemic, the district focused on safety measures and protocols surrounding the prevention of exposure to the virus and provided FCMAT with a Virus Exposure Management Plan and a Positive Case Protocol Flowchart. Due to the lack of student and staff attendance, many of the normal safety activities, such as fire and earthquake drills, were not performed. However, fire drills were conducted by office staff and the Los Angeles County Fire Department.

FCMAT found that all school sites in the district have developed their comprehensive safety plans, and all except Hudnall Elementary made them available during FCMAT's fieldwork. A copy of the district's comprehensive school safety plan was prepared and supplied to sites in

accordance with SB 187 and SB 334. The California Education Code (Sections 32280-32289.5) outlines the requirements of schools operating any kindergarten and any grades one to 12, inclusive, in writing and developing a school safety plan relevant to the needs and resources of that school. District Board Policy (BP) 0450 requires the school site council at each school site to develop a comprehensive school safety plan relevant to the needs and resources of that particular school. The district will need to ensure incorporation of the COVID-19 policies, protocols and procedures into the district and site plans. The district maintains an active districtwide Safety Committee and has established a Reopening of Schools Task Force that meets regularly to discuss the safety concerns surrounding COVID-19.

At all sites, principals reported that fire alarm systems operate correctly with exception to Payne Elementary; however, Worthington Elementary reportedly has only one pull station. All site administrators were well versed in fire and emergency response drill procedures although the drills with students were not conducted in the past year due to the absence of students and staff. Training for workplace safety and COVID-19 in addition to job specific online training had been provided to all employees.

The district last developed its Injury and Illness Prevention Plan (IIPP) in February 2017. and it has not been updated since. Monthly Safety Committee meeting minutes identified regular discussion of the safety plan and the IIPP. Classified employees were provided online IIPP training in October 2020.

Most district school and work sites had current safety data sheet (SDS) binders listing cleaning products used and safety information on handling and use. However, two school sites did not have SDS binders, and there was no evidence of training in the past year in the use of SDS binders and information.

The district has a standard key authorization form and process for issuing keys that controls distribution. All keys are issued from the central operations office. The site principal or administrator is responsible for the issuance, security, and return of all keys to the site under their jurisdiction. Established procedures are in place at each site. All keys assigned to teaching and classified staff are relinquished to the principal on the last day of school and no keys are authorized to be maintained by staff members on summer break. The district has not fully implemented a standardized lock system and, as a result, many staff must carry a large number of keys. At times, staff including administration, maintenance and operations and custodial could not open areas as they did not have the appropriate key.

Facility Planning

The district's facilities capacity continues to be roughly twice the amount needed to house its total student enrollment. As it has more facilities than needed to serve its student population, the district has chosen to use facilities in best condition and most of the excess capacity is old and in disrepair. The district is maintaining more facilities than it needs on a maintenance budget questionably adequate for a district half its size. While the district has begun the process of "right sizing" its facilities with the removal or demolition of excess portable classrooms, FCMAT also found dilapidated portable classrooms that were moved from one site to another – an ineffective expenditure of funds.

The district's Board Policy 7110 Facilities Master Plan was last revised in February 2019 stating, in part, that to solicit broad input into the planning process a district advisory committee may

be established. The committee is to serve in an advisory capacity to the county administrator and be composed of one member from each of the following groups: Student, parent, classified staff, teacher, facilities representative, fiscal representative, education administrator, community member, city government representative and a community business person. The committee was originally established and functioning under the prior policy but has not met since January 2018.

The district continues to use a request for qualifications (RFQ) developed in 2015 to select its architectural and engineering service providers. This RFQ is dated and needs to be evaluated and updated to meet new industry and district requirements. In addition, the district's facilities master plan was last updated in November 2018; therefore, it does not include project and funding updates made in the last few years. This is especially concerning as the district's turnover of staff has created a loss of project knowledge and continuity and resulted in project expenditures that may not align with the district's vision or need.

The district has applied for and had been approved for $44 million in LAWA funding. LAWA notified the district that the funds must be expended by December 31, 2020 causing the district to expedite projects and additional sites were approved. The district believes that additional projects may be eligible to receive LAWA funds and continues appeals to LAWA for reconsideration.

During this year's interviews with district administration, discussion included previous FCMAT reports and the district's present project status. However, the district's needs assessment and facilities plans have not been updated to include status of projects, prioritization of projects and utilization of the various funding sources available including the newly passed Measure I.

Facilities Improvement and Modernization

The district continues to use its 2012 facility master plan in which the district identified 30 years of needs for the districtwide facilities improvements. Although the plan was updated in a 2018 draft, the updated plan did not progress to adoption.

Measure I, passed in 2020, authorized $240,000,000 in bonds for Inglewood Unified School District Student Safety/Health/Achievement, Classroom Repair Measure to repair/upgrade classrooms, including instructional technology, vocational/career education, roofs, plumbing, security/fire safety; remove asbestos, lead paint, mold; provide safe drinking water; and acquire, construct, repair sites, facilities, equipment.

The district must navigate the state of California's funding process for facility modernization and new construction while managing the requirements of the CDE, Office of Public School Construction (OPSC), Division of the State Architect (DSA), and LAWA. State bond funding is exhausted, but the district should file for state modernization funding should the state pass a future bond.

The chief facilities and operations officer position responsible to manage facilities and operations has been changed to deputy chief maintenance and operations officer and remains vacant. As a result, the district relies on an interim and outside consulting for knowledge of the DSA, OPSC and other agencies. This a costly practice that continues to delay and hamper the building of the district's organizational capacity and limits its potential to succeed.

During FCMAT interviews, district staff indicated they would use the final balance available from Measure GG and new funds from Measure I for projects such as Morningside High School and Oak Street Elementary LAWA sound insulation projects, and Inglewood High School design for renovation and modernization.

Facilities Maintenance and Operations

The district's 2020-21 second interim routine restricted maintenance account (RRMA) budget is $4,045,391, which exceeds the account requirement under EC 17070.75. The district did not expend all of its 2019-20 RRMA funds and is on pace not to expend all its budget for 2020-21. In addition, it is important to note that the RRMA is generated based on the district's overall expenditure budget and is not based on facilities. The district's facilities are double what is needed to serve its enrollment.

LACOE conducted four of its eight facilities inspections required under the Williams Act, and three of those schools reviewed received overall ratings of good and exemplary. The fourth was under construction and LACOE felt that would be unfair to issue a rating under those conditions. The district performed preinspections on the sites to be inspected by LACOE, but did not conduct facilities inspections of schools not visited by LACOE.

Every site visited by FCMAT had facility maintenance issues. The district should consider using its funds to the fullest extent possible in light of the district's significant facility needs. Field visits and interviews indicated that the district did not take advantage of empty campuses by scheduling more intrusive major maintenance projects. Had this occurred, these types of projects would have had little to no interference on student learning or site safety when sites reopen.

The district provided FCMAT with a multiyear plan for preventive and deferred maintenance with 2020-21 being the last year in the plan. The district's MOT Department staffing is undersized relative to the size of the district, and the amount of building square footage that needs to be maintained. As a result, the MOT Department cannot address all work orders generated in its work order system, SchoolDude.

The district should expand the use of the PMDirect module of SchoolDude. The PMDirect module is intended to proactively schedule routine preventive maintenance work such as inspections and servicing of HVAC, roofing, fire alarms, etc. The district continues to address its maintenance issues on an as-needed basis and does not have planned preventive maintenance projects that address the critical needs of major infrastructure related systems.

The district does not maintain a system to track utility costs or energy consumption. Interviews indicated no reviews of energy consumption are performed. In the last review, the director of fiscal services tracked and monitored the district's utility bills. In addition, the district does not utilize an energy management system (EMS) although it had a limited computerized system in the past.

The district continues to keep adequate maintenance records and has inventoried all the tools, materials, supplies and equipment that are stored at the maintenance and operations/central warehouse facility. The district continues to organize and improve the maintenance and operations/central warehouse facility with removal or discarding of unused or antiquated equipment. 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 MOT staff; however, at the time of the FCMAT review, evaluations for all maintenance, custodial, groundskeeping and transportation staff members had not been completed for 2020-21, and the district waived evaluations for the 2020-21 year due to the changing demands and availability resulting from the COVID-19 pandemic.

Instructional Program Issues

Education Code 35293 requires districts to develop and maintain a plan to ensure equality and equity of all of its school site facilities. The district's Board Policy 7110, last revised in February 2019, states that one component of the facilities masterplan should be 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.

The district has implemented a team approach to groundskeeping duties in which teams visit sites routinely to maintain the grounds, landscaping, and gardening. Site principals interviewed by FCMAT indicated varied satisfaction with the landscaping conditions at their sites. Site principals believe that the groundskeeping staff is inadequate to maintain the facilities at an appropriate level of care. The district landscaping/groundskeeping crew and site staff lack a clear understanding of their responsibilities, and some of their tasks conflict.

The landscaping condition at the sites visited by FCMAT had regressed in prior reviews and continues to regress. FCMAT witnessed many areas that are poorly maintained and show signs of neglect.

Community Relations and Governance

1.1 Communications

Professional Standard

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

Findings

1. Board Policy (BP 1100-Communication with the Public), updated April 2019, directs the superintendent or designee to develop a communications plan for the district. (There is also a board policy regarding media relations-BP 1112, although it has not been updated since August 2014.)

2. During the 2017 review, the former state administrator approved the Communications Plan 2017-2020 dated February 8, 2017, with a supplemental implementation plan that provided specific actions and tasks, identified the parties responsible for completion of the actions/tasks, noted the timing for their completion, and established measurable outcomes for each one.

3. During the 2018 review, a Communications Steering Committee composed of individuals from various levels of the organization was created and met regularly to develop and implement strategies for implementation of the Communications Plan as per the implementation plan. While the 2017 plan is no longer utilized, the agendas provided for the committee (now called the Strategic Communications/Marketing Committee) to show it continues to focus on communications with the goal of rebuilding trust in the district in an effort to increase enrollment. A representative of LACOE assigned to the district leads the committee, which includes a representative group of district stakeholders (i.e., parent, principal, district staff, two board members, and representatives of the alumni association and bargaining units).

4. A new communication plan was developed for 2020-21 that had a dual purpose; communicate with those affected regarding the COVID-19 pandemic and about other general, annual school items. The plan is more of an internal document than the previous plan and is intended to be iterative in that it is updated as needed. It includes communication strategies, action steps, and clear timelines. In addition, it incorporates guidelines for media relations, social media, and crisis communication.

5. Staff noted that the focus continues to be on both external and internal communication, although in many instances both external and internal stakeholders receive the same communications. One source of internal communications is still site principals and department directors providing information to their respective staff. In addition, the administration contacts district staff through numerous means. During the 2019-20 school year, it held a district office staff meeting that outlined the county administrator's key priorities, recent district successes, and proposed next steps. The administration also provides monthly messages to staff and other communications as warranted. For example,

in the wake of the pandemic, the county administrator has sent messages to staff and the community, as well as posting them on the website, as new information is available.

6. During the 2019 review, the district contracted with VMA Communications to lead its communication efforts. VMA Communications built on the 2017 Communications Plan and 2017-18 Communications Multi-Phase Implementation Plan and augmented and refined them as necessary. While no longer working with the district, VMA Communications established a process that continues; using data collected (e.g., enrollment losses, clicks and likes received on social media platforms, etc.) to gauge engagement and effectiveness and target communications efforts (e.g., updates on school reopening). The district provided FCMAT with samples of press releases, flyers, and county administrator updates that are distributed to internal and external stakeholders and posted on the website and social media.

7. VMA Communications was the primary point of contact for all external communications, both initiation of messaging and responding to outside inquiries. Since the district is no longer contracting with this firm, and the district's executive director, school and community relations position is vacant, the county administrator determined that a more collaborative approach to communications was warranted. The county administrator assigned the Strategic Communications/Marketing Committee to continue with all communications efforts. The district has also hired a graphic designer that is working with the committee to provide a more cohesive look to the district's marketing efforts, including communications, billboards, the website, and other marketing materials.

8. The district continues to actively communicate with the community as evidenced by the updating of its website, the use of School Messenger, increased messaging through various media channels including social media, and various community events attended by district administration and advisory board members. The county administrator sends regular "Message from the County Administrator" emails (which are also posted on the website), as well as periodic notices regarding important and upcoming events and news items. The district continues to work with the local news media and use its website to inform the community of positive activities such as district, school, and student accomplishments, and holds community events and fosters partnerships with local organizations, businesses, and the city. During fiscal year 2019-20, the district held a student outreach day where staff and others visited churches, businesses, and other civic organizations to provide information and flyers and display posters about the district. The district continues to work with the city to access space on the digital billboards located around the community. Lastly, the district has created videos about the district and its students, and a gallery of all videos is available on its website.

9. The district has entered into a number of partnerships (e.g., Echoes of Hope, Turner Construction, Los Angeles Rams, Social Justice Learning Institute, CDE Foundation, etc.) to provide programs and services for students. In addition, the county administrator reported that she had reinstated the Inter-governmental Relations Committee with the city of Inglewood, where the county administrator and two board members meet with the mayor and invitees to discuss areas of collaboration and district support.

10. Additional updates have been made to the website since its launch to make it more user friendly and up to date. Website maintenance is more centralized, with a limited number of staff members assigned to upload and update information and work with school personnel who are responsible for updating and uploading information for their respective sites. Principals reported that training was provided on editing, navigating, and uploading documents to the website. In addition, the county administrator indicated that the graphic designer is helping provide consistency to the website both for the departments and the school sites. This approach appears to provide more consistency and quality control since many issues noted in the past were not found during this review

Recommendations for Recovery

1. While the district is tracking social and electronic media contacts, it should consider maintaining a more detailed feedback log, keeping a record of its communication efforts, and/or implementing quarterly assessment surveys to gauge the progress and effectiveness of its communication efforts in reaching those affected and their reactions. For example, the district maintained a tally of the number of businesses and organizations that were visited during last year's student outreach day. This information could have been compared to the number of new student registrations to determine if the parent learned about the school while visiting one of the businesses or organizations. This would allow the district to better understand which events/programs are more successful in reaching and engaging parents.

2. District and school site leadership should continue creating videos and posting them on the website so that there is another mode of sharing updates with the community on the district and its accomplishments/obstacles.

3. Once all students and staff are back in-person, the county administrator should continue to utilize its website and YouTube Livestream so that members of the public can more easily access district information and/or meetings.

4. While the district has hired a graphic designer and designated a team to bring some consistency to the website, including the school's webpages, the district should formalize the process through written guidelines that are provided to individual departments and school sites assigned to update their respective webpages. Districtwide protocols regarding appropriate posts, frequency of updates, quality control, etc., should be established, and an individual or the existing team should be tasked with monitoring its implementation, to ensure continued access to up-to-date and relevant information.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 4

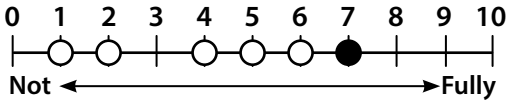
July 2018 Rating: 5

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



1.2 Communications

Professional Standard

Information is communicated to the staff at all levels in an effective and timely manner. Two-way communication between staff and administration regarding the LEA operations is encouraged.

Findings

1. The opportunity for two-way communication between the staff and administration continues to improve. While a few staff members disagreed, most staff and parents interviewed noted that the relay of information from the site principals to school site staff and parents is effective. There are multiple channels of communication and ways in which staff and parents can access information.

2. Central office personnel expressed satisfaction with the communication between staff, district leadership, and the county administrator. Staff were complimentary of the progress made and the efforts implemented by the county administrator, the general tone of communications, and the district atmosphere. While the county administrator has been with the district for more than a year, some staff expressed concern that the administrator may not remain with the district long.

3. Administration continues with its efforts to ensure all staff receive timely communications. The application "Constant Contact" is still used as affirmed by staff interviewed, as well as School Messenger, email, and other notifications provided via school site administration.

4. The chief academic officer continues to hold meetings with the principals, but they have all been virtual because of the pandemic. The principals indicate progress continues, and the county administrator is present and engaged. Unlike prior reviews, the principals indicated they have received an abundance of communication, and their input is solicited and considered. They have had the ability to participate in committees, work more directly with the Business Services Department on budget development, and have a sense of the district's direction instead of being uninformed as in the past. However, the pandemic has been a strain as the district has worked to develop a clear and consistent academic focus. The implementation of distance learning has been a greater focus. Concerns were also expressed about the district's perceived lack of urgency to exit receivership.

5. The administration continues communicating with the school sites to disseminate information in conjunction with the work happening at the district level. Staff indicated they are aware of district developments, are included in most conversations, and are asked for their input. For example, teachers noted that their input is solicited in the hiring process for site administration. While staff noted that there is still room for improvement, they acknowledge they are moving in the right direction.

6. Since the 2019 review, the entire senior cabinet, including the county administrator has been replaced, and vacancies continue at the administrative/director level, which affects day-to-day operations and implementation of systems. District staff is working diligently to fill vacancies, a difficult task given the district's fiscal position. The county administrator has made changes and added positions to the organizational structure. The Information Technology Department has been moved to the Educational Services Department. The Student Services Department is now the Student Services and Operations Department and is overseen by a newly created chief operating officer position. Maintenance, operations, and transportation functions have been moved to this department and are directly overseen by an interim deputy chief maintenance and operations. The Business Services Department retains oversight of facilities and construction related to bond projects under the direction of a newly hired deputy chief construction management officer. The new chief business official has been with the district for only a few months.

7. In addition to district employees, other individuals are assigned to the district that are employees of and/or paid for by outside agencies (i.e., LACOE and the California Collaborative for Educational Excellence). This group is part of the LACOE Support Team and is providing support and assisting with capacity-building in strategic areas that have been identified as part of the FCMAT and other reviews as areas of critical need (e.g., improved instruction, facilities, special education, etc.) as documented in the monthly progress reports issued by the county administrator.

8. The executive cabinet continues to meet at least weekly with the county administrator. A precabinet meeting is held by the chief human resources officer, chief academic officer, chief operating officer, and chief business official to prepare for the executive cabinet meeting with the county administrator. A weekly principals' meeting is held instead of a separate leadership meeting and its attended by all district leadership and the agenda alternates between operational and instructional issues. In addition, each cabinet member also holds regular meetings, both one-on-one and by department, with his or her respective staff to further improve communications.

9. The county administrator meets weekly with the Inglewood Teachers' Association and every other week with its classified bargaining unit, CalPRO, as well as a twice a month with the Inglewood Management Association. The agendas are determined by topics of interest and relevance to both parties at the time.

10. During prior reviews, various meetings and events were held at school sites (e.g., the previously mentioned principals' meetings, PTA meetings, trainings, etc.) to provide the administration with opportunities to interact with school site staff in a more meaningful way. When issues arose at school sites or other events occurred, all executive cabinet members attended and provided a unified presence. Because of the pandemic, no meetings or other events were held at school sites during this review.

11. The administrative handbook developed during the 2017 review period is still on the website (http://hb.myiusd.net); however, this link did not exist on the HR Department webpage as of February 25, 2021 per FCMAT's research via the Wayback Machine (available at https://archive.org). Additionally, since it requires a username and password to access, staff

noted that it is not readily accessible as there are staff who reported that they cannot remember their username and password. Staff indicated that it has not been updated in some time, although many the forms and other information contained within the handbook can be found on the district's website. The district's intent is to move away from the handbook and include everything on the website, remove the need for a log in and password and allow for easier access by staff.

12. The former state administrator initiated a strategic planning effort in October 2017. The effort included a series of meetings where staff, along with the greater Inglewood community, had the opportunity to provide input on the district's future. The 2018-2023 Strategic Plan was adopted in November 2018 and includes an updated mission statement, and the establishment of an equity principle and seven core beliefs. The county administrator is honoring the work and community input that went into the creation of the Strategic Plan and has utilized it as the starting point in defining specific and measurable next steps.

Recommendations for Recovery

1. The county administrator should continue to develop a functioning and effective organizational structure and hold regular meetings with executive cabinet and other staff. This provides a governance structure appropriate to the district's size and more effective and efficient operations, as well as enforcing the county administrator's commitment to open and effective communication with the public and internal personnel.

2. Any changes in the organization should continue to be clearly communicated to all staff, and organizational charts should be updated and uploaded to the district website to provide a clear chain of command for staff and site administrators.

3. The administration should make a more concentrated effort in migrating forms and other information formerly compiled with in the district's administrative handbook to the district's website. It should also clearly communicate the method and location of the forms and information so that all staff are aware that the information is accessible and available online. The forms and other data uploaded to the website should be updated at least annually prior to the start of the new school year and more frequently, if needed. Each department should designate a person to review its forms and complete these revisions.

4. The district should continue to pursue multiple avenues of communication for dissemination of information and input-gathering to meet its varying needs. Opportunities for providing input and receiving communications should be readily available, easily accessible, and clearly established so that all staff can participate. It is important that the district administration continue to ensure all staff stay informed and are included and provided with multiple opportunities for engagement. Notices of opportunities to learn about the district should be disseminated through multiple avenues. For example, if information on the district budget will be presented at a board meeting, notification should be sent to staff instead of simply relying on staff to review upcoming board agendas online before all meetings.

5. The county administrator and district central administration should continue to coordinate with school site administrators and department heads to allow them to participate in staff meetings. This will provide all staff members with access to district decision-makers and create a more collaborative and inclusive decision-making process.

6. While the county administrator should continue to use school site principals and department heads as messengers to their respective staffs and communities, the development of communications protocols for how and when site administration should communicate with site staff and parents should be considered. The district should continue to provide cogent and timely talking points and information to site principals and district office administrators to share with their respective staff and those affected.

7. The county administrator should continue its increased collaboration with the school sites in advance of implementing changes that will affect operations. This will build further trust and acceptance from staff and allow school sites time to prepare for changes and adjust staffing and resources accordingly.

8. The county administrator and executive cabinet should continue to keep the district community, particularly the employees and advisory board, informed of what is known and what is still under consideration. This is key to building trust and acceptance. In order for the district to succeed in both the short- and long-term, staff must feel that they are a part of the process, understand why decisions are made, and realize that these decisions are in the district's best interest.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 6

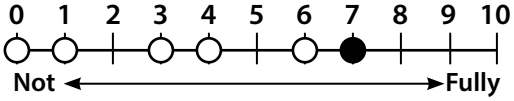
July 2018 Rating: 6

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



1.4 Communications

Professional Standard

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

Findings

1. The position of executive director, school and community relations, would normally be the point of contact; however, this position is vacant. The county administrator indicated she intends to fill the executive director, school and community relations position in the future.

2. While the Strategic Communications/Marketing Committee is coordinating district communications, questions received by the district are typically directed to the county administrator or the chief operating officer in the administrator's absence. In addition, the district regularly consults the LACOE executive director of communications when responding to public requests.

3. For the most part, advisory board members appear to understand their roles and their limits of speaking for the district. However, a complaint was filed with LACOE by a member of the public regarding comments made to the media by an advisory board member who has since resigned from the board for unrelated reasons. According to the complaint, the advisory board member expressed a personal opinion, but was not clear about this with the reporter and was therefore quoted as representing the district. The matter was investigated by the LACOE deputy general counsel who concluded there was no violation of board bylaws. The county administrator addressed this at the district's September 16, 2020 board workshop. She specificially addressed the comments made by the advisory board member, clarified that his statements did not represent those of the district, and stressed the need for all advisory members to be aware of how their comments can be taken.

Recommendations for Recovery

1. The county administrator should consider filling the vacant executive director, school and community relations position soon. This position would be responsible for overseeing the Strategic Communications/Marketing Committee, the newly contracted graphic designer, managing all external communications, and should be designated as the individual in charge of the district's website and ensuring that it is updated and consistent across school sites.

2. All media requests should first come to a designated individual who will determine the appropriate key staff member to respond if a content area expert is required. This will allow the district to track contacts with the media and ensure that reporters are not seeking answers that confirm the article's presuppositions. This structure will also ensure that the district delivers a single message and communication is consistent, while

recognizing that both the advisory board members and other senior cabinet members have roles in disseminating information throughout the district and the community.

3. As the advisory board continues to take part in more aspects of district business, training should continue to be provided on appropriate methods for communicating with the public to provide one message on district matters and clearly stating when they are speaking as board member or expressing personal views. As part of their ongoing training, board members should continue to be reminded of the limitations on their authority as an advisory body when it comes to committing district resources or support.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 2

July 2017 Rating: 5

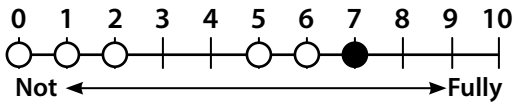
July 2018 Rating: 6

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



2.3 Parent/Community Relations

Professional Standard

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

Findings

1. AB 1575 was signed into law on September 29, 2012, and mandates the use of uniform complaint procedures for resolving complaints of alleged violations of the laws that prohibit pupil fees, deposits, or other charges for student participation in educational activities. Recent changes were approved by the Office of Administrative Law and were effective July 1, 2020, based on changes passed in 2018 as part of AB 1808. Updated policies and regulations also require the use of these procedures to address complaints of discrimination, harassment, intimidation, and bullying, as required by the CDE.

2. The district's board policies are available on its website, and board policy BP 1312.3 Community Relations-Uniform Complaint Procedures was updated on September 9, 2020, and the administrative regulations were updated on April 17, 2019.

3. The district's website has a restructured webpage for the uniform complaint procedure process, which includes brochures and forms, as well as links to the CDE for further information. The Uniform Complaint Procedures (UCP) Complaint Form icon provides both a link to an application called InformedK12 allowing the individual to fill out and submit the form online as well as a downloadable blank copy of the form once the person's name and email are entered. The district's uniform complaint procedures annual notice and policies and procedures can be viewed on the website or downloaded. The updated webpage and fillable online form are a vast improvement from previous reviews and addressed the corrections noted in the last three comprehensive reviews.

4. FCMAT could not locate Spanish-language versions of the district's UCP Complaint Forms, Annual Notice or Policies and Procedures on the district's website. After inquiry, FCMAT, was provided a link to the Spanish-language version of the UCP Annual Notice; however, the website does not include a Spanish translations of UCP complaint forms or the policies and procedures in compliance with Education Code Section 48985. Therefore, nonnative English speakers will have difficulty accessing the information and understanding how they should proceed. The link to the Spanish version of the UCP Annual Notice provided by the district did not exist on its website as of February 25, 2021 per FCMAT's research via the Wayback Machine (available at https://archive.org).

5. The district's website includes a copy of the 2020-21 Annual Notice in both English and Spanish; however, FCMAT was not provided with samples of the Acknowledgement of Receipt for employees as it has during past reviews. Instead, FCMAT was provided with an annual notification completion report titled "Keenan Vector Training, K-12 Edition Training Compliance by Person" that appears to track each employee, his or her position, location, and whether the employee completed the "assignment," which was

acknowledging receipt of the annual notice. Of the 18 sites FCMAT visited, all had copies of the brochures and forms available at the site's front office.

Recommendations for Recovery

1. The district should continue to monitor the uniform complaint procedures to ensure compliance with any changes in law. In addition, the district should continue to provide annual notices to all district staff, parents, and advisory board members and make them available on the website and all district locations.

2. The district staff person assigned to monitor uniform complaint procedures should ensure that Spanish translations of the website and downloadable forms are provided to ensure ease of access for all those affected.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 6

July 2016 Rating: 6

July 2017 Rating: 6

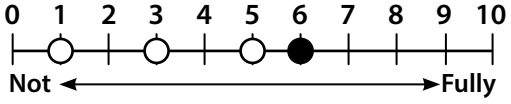
July 2018 Rating: 5

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 6

Implementation Scale:



2.4 Parent/Community Relations

Professional Standard

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

Findings

1. The district has citizen advisory, school-connected organizations, and volunteer policies (BP 1220-Citizen Advisory Committees, BP 1230-School-Connected Organizations, and BP 1240-Volunteer Assistance). BP 1220 was revised on August 20, 2014, although the administrative regulations were updated on April 17, 2019. BP 1230 and BP 1240 were revised on September 19, 2018. Staff interviewed noted that the district's parent center has shifted to virtual hours. Staff stated that the center continues to provide speakers and other resources online, as well as food drives, backpack giveaways, etc. as part of the larger district efforts. In addition, FCMAT was also provided with numerous announcements from the various school sites encouraging parents and students to take part in back-to-school nights, virtual spirit week, online parent workshops, etc.

2. Interviews with school site principals, district administration, staff, and parents, as well as documentation provided to FCMAT, show that the school sites, the parent center, the English Learner Advisory Committee (ELAC), and the DELAC have continued to make efforts to encourage parents and community members to be involved in school activities, personal growth opportunities, and in their children's education. During the 2018 review, new forms of communication were implemented, and parents are contacted by phone, email, and text message. Even with these efforts; however, the level of participation among schools continues to be inconsistent, and relatively few parents are involved districtwide. Nevertheless, most parents interviewed appreciate the district's parent center and the offerings it provides. They indicate they receive much communication from the district, their school sites and the parent center.

3. Interviewees stated they are now more likely to communicate their positive experiences about the district when asked by other parents who are sending their students outside the district. They are becoming advocates for the district, demonstrating their support and belief that the district is making progress and providing students with viable educational and extracurricular options.

4. During the 2019 review, the district hired an additional community liaison, allowing it to provide more support to ELAC, DELAC, and the school sites as well as to help with outreach to homeless and foster youth. Getting parents virtually involved and engaged has been more difficult this year because of the pandemic, and the liaisons are spending more time checking in with students and parents in their homes.

5. The Parent Learning Resources webpage of the district's website has been updated and includes numerous links for virtual supports offered to parents, from free virtual groups for the South Bay Community to Imagine Learning at Home-Family Support. Through

various links, the website provides information about enrollment, school calendars, and general information on the types of student activities and organizations available throughout the district. The website also includes a "Parent Portal" link that gives parents access to their child's grades, attendance, and more. The district still needs to ensure the information posted on the website is up to date. For example, a link to register for the sessions of the Achieve3000 Parent Academy that occurred in December 2, 2020, and the calendar link in the Parent Learning Resources webpage is inconsistent with the Upcoming Events section of the district webpage. During the 2019 review, district staff also stated that the website would provide analytics that could be used to better track parent acces, and the district provided FCMAT with documentation showing how many times each webpage was viewed. However, no evidence was provided showing that this information is being utilized to inform updates or revisions to the webpage, or to determine if recent offerings are successful or which need intervention and reconsideration.

6. The district has an education foundation (The Inglewood Educational Foundation) that was established in 1998 as a nonprofit corporation organized under the nonprofit Public Benefit Corporation Law Section 501(c) (3). The foundation's primary purpose is to provide college scholarships to graduating students and supplemental financial support for a variety of educational programs that directly benefit students and teachers. The foundation was reinstated during the 2017 review period and continues to meet, raise funds, and provide awards. The foundation has a total of six board member, one of which is an advisory board member. In addition, the foundation has designated officers.

7. The foundation continues to raise monies and receive in-kind donations, and provide grants and other donations to various district programs, including donating money for the parent E-Art Sustainability Program six-week training, arranging food giveaways, and providing grants for teachers to help cover the costs of expenses incurred for the benefit of their students. A summary document was provided showing fundraising activities and in-kind donations received, as well as some of the grants and other donations provided, covering February through December 2020.

8. The district provided documentation that the foundation has not conducted a meeting since March 2020 due to the pandemic and the lack of sufficient members to constitute a quorum. However, the document indicated that it has continued to conduct business via email. Information on the foundation as well as a link to the foundation's independent website is included on the district's website.

9. Per interviews with district administrators and parents, the district has several schools with PTAs, although district administration stated that this is still an area of need. The Parent Learning Resources webpage has a link to the IUSD Parent Teacher Association where the local PTA district council shares a message and offer support to school sites looking to establish a PTA. Some school sites have PTOs instead of PTAs, and staff reported one principal started a parent collaborative team. The county administrator attends PTA/PTO meetings as do other cabinet members when requested, and the district encourages and supports school sites wishing to establish either organization.

10. Participation still varies from school site to school site, with some schools having strong, active, well-organized PTAs/PTOs and school site councils, while others do not or struggle to get parents involved. The pandemic and virtual environment again have been a barrier to getting participation this year. Parents interviewed indicated that communication has improved. While some school sites that have a more difficult time involving parents, none stated that they are uninformed as in past reviews. Parents who are more involved in the PTA/PTO, school site councils, or even their school sites still appear to be able to access information more readily than their counterparts who are not involved with these activities. Parents receive information through multiple media (e.g., via email, phone messages, or text), but the primary sources appear to be Constant Contact or School Messenger. Using School Messenger alone, the district provided FCMAT with a message log showing approximately 1,354 messages were issued between March 1, 2020 and February 23, 2021. The LACOE representative overseeing communications indicated databases have been reconciled to limit discrepancies between the various contact applications.

11. EC § 52060 requires consultation with various groups, including parents, in adopting an LCAP. The LCAP template states that "[m]eaningful engagement of parents . . . is critical to the development of the LCAP and the budget process." The district provided documentation showing meetings of the LCAP Advisory Committee were held and that parents attended those meetings. The district's website contains surveys for parents, students, and staff for the 2020-21 LCAP development, which was suspended due to the pandemic. (These surveys are high level and ask general questions more in line with school climate than those geared toward specific LCAP goals, actions, or services.) The district website does not appear to include surveys or other information regarding the 2021-22 LCAP. LCAPs must be adopted by June 30.

12. The development process for the 2021-22 LCAP apparently started earlier this fiscal year based on the agendas and sign-in sheets provided by the district for LCAP Advisory Committee, with the first one held May 5, 2020, and agendas provided through September 24, 2020. Staff stated that the district holds community meetings, but no documentation was provided to show when or how frequently these meetings occur.

13. EC § 52065 requires a district to post its LCAP on the district website. The 2017-18, 2018-19, and 2019-20 (both original and revised) LCAPs were posted there, as well as the 2020-21 Learning Continuity and Attendance Plan that was required in place of the LCAP.

14. The district now has two dependent charter schools. The Education Code, which makes no distinction between dependent or independent charter schools, requires that all charter schools prepare an LCAP separate and apart from their authorizing agency. As during past reviews, FCMAT was not provided with an LCAP or any evidence of an LCAP process for the dependent charter schools, although staff indicated both the district and the charter schools are aware of this obligation.

Recommendations for Recovery

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

2. The data and records kept gauging the level of parent use of the district website should be used to inform the process and determine which offerings are successful and which need intervention or reconsideration.

3. While several webpages include Spanish-language translation or documents, the district should continue to work toward ensuring all links and information available on the website geared toward Spanish speakers are in Spanish. For example, the uniform complaint procedures noted in Standard 2.3.

4. The county administrator should continue to provide support for the creation of school site and districtwide PTAs/PTOs and to the parent center in its outreach and parental education efforts. Further, FCMAT continues to encourage the district to expand the parent center's scope of involvement to include all parent committees, including the PTA/PTO, in an effort to provide a one-stop shop for parents that will communicate a single and cohesive message and make opportunities available to all district parents. The parent center should strive to ensure that parental involvement includes high-quality partnerships to improve student achievement throughout the district.

5. The district should continue its efforts to obtain meaningful parent involvement in the LCAP process and ensuring that the previously developed comprehensive stakeholder engagement process is replicated each year moving forward whether in person or virtually.

6. The district should ensure that its dependent charter schools develop a similar stakeholder engagement and development process and complete LCAPs annually as required by law. In addition, due to changes implemented by Senate Bill 75, the district is required to post the LCAPs (or links to the LCAPs) for all charter schools it authorizes on its website. Each charter school is also required to post its LCAP on its respective website. The district needs to ensure that its dependent charter schools have posted their LCAPs, as well as meeting its own obligation to post them on the district's website.

7. The district should continue to encourage the development of the Inglewood Educational Foundation and support its efforts.

8. As the district noted it has integrated the various communications systems to ensure the accuracy of parent contact databases, it should continue to monitor these databases to ensure they remain reconciled as technology is updated and parents sign up for communications via various mediums. The district should also consider either posting a district calendar for parents and others showing the various events, meetings, and trainings happening throughout the district under the "Calendar" link in the Parent Learning Resources webpage, or redirect the link to the district's Upcoming Events section of the district website. In addition, all technology should be able to send messages to parents in their primary language, including postings on the website.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 5

July 2016 Rating: 5

July 2017 Rating: 6

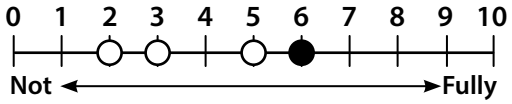
July 2018 Rating: 6

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 6

Implementation Scale:



2.8 Parent/Community Relations

Professional Standard

Board members are actively involved in building community relations.

Findings

1. Based on interviews with staff, teachers, parents, district administration, and advisory board members, advisory board members continue to be actively involved in building community relations.

2. The advisory board members continue to attend graduation events and other community events virtually and/or socially distanced and actively communicate with the city of Inglewood, the Chamber of Commerce, the religious community and organizations, private organizations, and others in an effort to establish relationships outside of the district and bring resources to the district. In addition, the advisory board appointed various board members to represent the district in other local committees/organizations (e.g., Los Angeles School Trustees Association, Southern California Regional Occupational Center, etc.).

3. The district has shifted recognizing and honoring parents, staff, and students from 30 minutes before the start of board meetings to the first portion of the board meeting as reflected on board agendas, and the board meetings continue to include reports from high school students on events and accomplishments at their school sites. A schedule for the 2020-21 school year has been established. The amount of time spent on recognitions, student reports, etc. during board meetings is sometimes excessive. The March 10, 2021 board meeting attended by FCMAT consisted of three hours and 27 minutes on these matters and 11 minutes on district business.

4. Because of the COVID-19 pandemic, all board meetings have been live streamed on YouTube Livestream and past meetings are archived and can be viewed by the public. Links for current and past board meetings are available on the district's website.

Recommendations for Recovery

1. The county administrator should continue to encourage and support the advisory board members to be actively involved in the community and build positive relationships with all segments of the community. With operational support provided by the district as needed, the advisory board members should continue to assist the district with its outreach efforts. While the advisory board has no authority, members can continue to assist the district in carrying its educational message to the community and continue to provide the district with input from the community.

2. The district should continue to hold the honorary portion of its board meetings so that staff members and the community can participate in these contributions and recognitions. However, the district should consider establishing a time limit within which this portion

of the board meeting will be conducted. The main responsibility of the governing board of any district is to conduct district business and the majority of any board meeting should be spent doing so, with honors and recognitions encompassing less time.

3. The district should continue to live stream its board meetings and include links to the archives on its website, even after the need is no longer there as in-person instruction and board meetings return, so that the public can view the board meetings at its convenience. This provides greater transparency of district operations.

Standard Fully Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 4

July 2017 Rating: 6

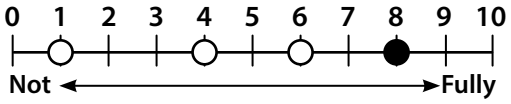
July 2018 Rating: 6

July 2019 Rating: 8

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 8

Implementation Scale:



3.1 Community Collaboratives, LEA Advisory Committees, School Site Councils

Legal Standard

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

Findings

1. The district updated AR 0420 and BP 0420 on April 17, 2019, to reflect changes pursuant to Assembly Bill 716, which repealed EC §52852.5, made amendments to EC § 64001, and added EC § 65000. EC § 64001 requires that a school site council develop the school plan for student achievement, while EC § 65000(b) requires that, "A school that operates a program that requires a School Plan for Student Achievement, pursuant to Section 64001, shall establish a school site council." The council's responsibilities include developing and approving the plan, monitoring its implementation, and evaluating the effectiveness of the planned activities at least annually.

2. No documentation was provided for a districtwide training to school site council members. However, various school site agendas showed that training was included on the purpose, makeup, scope, etc. of school site councils and school plans for student achievement. The meetings also included discussions and approvals on Title I funding and its interaction with school site councils and school plans for student achievement. In addition, the district's Educational Services Department website includes a page for school site councils, and a training packet and PowerPoint presentation are provided for download.

3. FCMAT was provided with copies of agendas, sign-in sheets, and meeting minutes for site based meetings of school site councils for approximately half of the school sites, and district staff reported that the district held virtual trainings and administrative staff provided professional development to ITA.

4. FCMAT was provided electronic copies of the 2020-21 school plans for student achievement, which were approved by the county administrator at the February 24, 2021, board meeting. The district provided agendas, sign-in sheets, or minutes supporting that the plans were discussed at and approved by some, but not all of, the school site councils. However, each plan includes assurances that list the dates the plan was approved and attested by the school principal and school site council chairperson.

5. During the 2019 review, staff stated the district wanted to change the calendar for plan development and approval to July through June to coincide with the school year instead of midyear development and approval, which is currently the practice. Teachers and district administration noted that development of the plans and budgeting of funds allocated through the plans are delayed and affect the school sites' ability to expend the funds in a timely manner. This change has not taken place, but staff hopes to adopt it for next year.

Recommendations for Recovery

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

2. The district should continue to provide annual training to members of the school site councils directly and to the school site principals so they can adequately train and guide the councils in developing plans.

3. The district should continue to monitor the formation of school site councils before the end of the school year to make certain that one exists at each school at the start of the next school year.

4. The district should continue to ensure that the school site councils approve the school plans for student achievement and that the school site council meeting minutes reflect this.

5. The district's policies and procedures should codify the process of calibrating school site plans across school sites by holding an annual meeting. In addition, the policies should be updated as proposed to adjust the plan development cycle to coincide with the school year. This will allow for the timely approval of the plans and expenditure of funds earlier in the school year.

6. The administration should continue to ensure that all school sites are developing agendas, keeping meeting minutes, and requiring participants to sign-in for school site council meetings and that this documentation is retained by the school sites for review and verification by the district.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 5

July 2016 Rating: 5

July 2017 Rating: 6

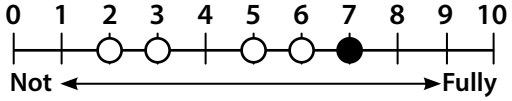
July 2018 Rating: 7

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



3.4 Community Collaboratives, LEA Advisory Committees, School Site Councils

Professional Standard

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

Findings

1. The district is making progress toward establishing broad-based committees or councils to advise or provide it with input on critical issues and operations. Documentation, including agendas, meeting minutes, and sign-in sheets were provided for some of the committees. In addition, the governance calendar showed the establishment of several committees (i.e., Budget Advisory Committee, Board Policy Committee, Inter-governmental Committee, Strategic Communications/Marketing Committee, Child Development Center Parent Collaborative Committee, and Inglewood/Airport Area Chamber of Commerce Education Committee). These committees are county-administrator/board-appointed and include community members and businesses. Board meeting minutes showed the appointment of advisory board members to various committees.

2. The district still has DELAC/ELAC, school-based PTAs/PTOs, and a parent center, but no evidence indicates these councils are used to advise the district, with the exception of DELAC/ELAC, which have provided input during the LCAP process in the past.

3. The district established a Budget Advisory Committee during the 2018 review period. The committee appears to meet more regularly that the prior year. FCMAT was provided agendas and meeting minutes spanning June to December 2020 and the December 2020 minutes noted that the next meeting was scheduled for March 2021. Based on a review of the minutes, the committee appears to be primarily for educating the board on the district budget and budget development. However, one of the meeting minutes showed that the committee discussed and developed a list of expenditures for distance learning and school reopening, which was prioritized with justifications.

4. The Citizens' and Bond Oversight Committee is a broad-based group that is assigned to oversee the bond program. The district has consistently had this committee from year to year, but it has not met consistently. Meetings appear to be more regular during this review with agendas and/or minutes provided for meetings in May, July, and September of 2020. Based on the last agenda provided, the committee has seven members, and the next meetings were schedule for March and May 2021.

5. No agendas, meeting minutes, rosters, and/or sign-in sheets were provided for the DELAC or ELAC, although staff noted they are still meeting. However, a review of the district's website shows that a webpage has been established and it includes the agendas and meeting minutes for the 2020-21 meetings.

6. The district convened an IUSD Reopening Task Force that is comprised of both district staff, bargaining unit representatives, board members, parents, students, and partner organizations. Based on the town hall held on August 11, 2020, the task force has five focus areas and each focus area has different members representing the various stakeholder types assigned. The earliest agenda provided was June 2020, and the last was January 2021. These agendas show that the task force has met consistently throughout the school year at what appears to be an interval of once per week, although the sign-in sheets indicate not all members attend all meetings.

Recommendations for Recovery

1. While some committees appear to be used to provide input to the district, many are used to keep stakeholders abreast of district operations. The county administrator should ensure the established committees are used to advise the district on critical issues and operations. The district should regularly meet with these groups and consider their input in making decisions. Establishing committees and councils with knowledge of the district, community, and its culture provides information that is critical and useful to the process. The district should continue to hold these committees as standing committees that continually meet throughout the year in order for them to provide knowledgeable insights based on ongoing experience.

2. In addition to convening new committees and/or councils, the county administrator should take advantage of the already constituted DELAC/ELAC and focus those committees' efforts on current district issues as it does with the LCAP.

3. The Citizens' Bond and Oversight Committee should be trained to ensure members understand their roles and responsibilities. This and other trainings should be provided regularly as refresher courses (e.g., annual or as new members are added) to ensure the members are current with the latest laws and regulations.

4. The committees and councils should include those affected in the district as well as district administrators and staff. The district should continue to make a concentrated effort to ensure that membership reflects the full cultural, ethnic, gender, and socioeconomic diversity of the student population. This data should be collected and tracked to ensure that the committees reflect the diversity of the student population.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 2

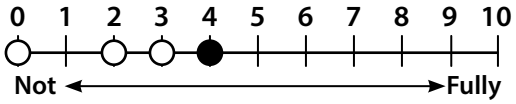
July 2018 Rating: 2

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



3.6 Community Collaboratives, LEA Advisory Committees, School Site Councils

Professional Standard

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

Findings

1. No agendas, meeting minutes, or sign-in sheets were provided for a DELAC or ELAC meetings or trainings, and staff noted that the meetings have continued virtually; however, a review of the district's website shows that a webpage has been established listing the meeting dates and includes the agendas and meeting minutes for the 2020-21 meetings.

2. Training for the district's school site councils is discussed in Standard 3.1 above.

3. The parent center continues to hold workshops to train parent volunteers and workshops to assist parents on issues as discussed in Standard 2.4. FCMAT was not provided with an established calendar for the year. The review team was provided with flyers, although no agendas or sign-in sheets, for trainings and other parent events.

4. The district once again contracted to provide a seven-week Parent Engagement Academy FACTOR Program: Families Acting Towards Results, which focuses on the social, emotional and physical development of children from low-income families, although it was virtual this year. Based on the schools listed on the district's webpage for the program, the trainings are provided to parents at seven of the district's school sites.

Recommendations for Recovery

1. The district should continue to construct a schedule of annual trainings for all collaborative and advisory councils such as ELAC, DELAC, school site councils, etc., and ensure that the content helps members fulfill their responsibilities and understand the basic administrative structure, program processes, and goals, operations, and expectations of the councils. Any trainings that were not held this year because of the pandemic should be reinstated and, if necessary, held virtually. All school sites should be encouraged to have representatives attend these trainings.

2. The district should continue to provide support to the parent center so that it can provide stable leadership to develop and train collaborative council members in their responsibilities regarding programs and processes.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 4

July 2017 Rating: 4

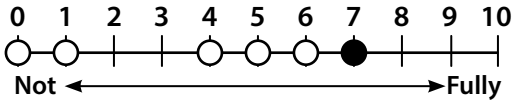
July 2018 Rating: 5

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



4.5 Policy

Professional Standard

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

Findings

1. A review of the district's policies via the GAMUT website found that while some policies were last updated in August 2014 or February 2015, most were more recently updated, ranging from September 2018 to September 2020 as part of an established review process (see Standard 5.10 for more detail).

2. The advisory board has experienced upheaval since the district entered receivership. Initially, advisory board members rarely attended board meetings, but this has changed significantly. During the 2019 review period, 15 regular board meetings and eight special board meetings were held, in addition to two board member workshops. Of those 25 meetings, five (or 20%) were held with less than four members present. During the current review period (through the March 10, 2021, board meeting), 29 regular board meetings and 18 special board meetings were held, in addition to nine board member workshops. Of these 56 meetings, seven (or 12.5%) held with less than four members present, and all of these cases were for special board meetings. Further, in three of these cases, the reason was that there were two vacancies on the advisory board.

3. A review of board meeting minutes, interviews of advisory board members, and observation of the March 10, 2021, board meeting showed that the following findings made during the last several reviews still apply:

    - While still learning about the district and the full scope of its role, the advisory board members participated in board meetings by asking questions and taking part in discussions on agenda items.
    - Board members appear to be familiar with the policies, have read them, and follow them.
    - The board has been provided with CSBA training on its role in policymaking and how to function within a policy framework.
    - Advisory board members appear to have an understanding of their expected roles as representatives of the entire district operating within the framework of the policies and no longer perceive themselves simply as members of the community or individuals.

4. Board Bylaw 9270 states "[b]oard members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code." However, during interviews with FCMAT's finance team during the 2019 review, one advisory board member stated that he had consulted an attorney who indicated that as advisory board members, this did not apply to them. Therefore, he would not file a Statement of Economic Interest/Form 700 until the advisory board's governing powers were returned. Another advisory board

member stated that she was requested to complete a Statement of Economic Interest/Form 700 but "why bother." These statements did not demonstrate the advisory board's support and adherence to its own policies.

5. The board discussed this matter at its January 9, 2019, board workshop regarding board protocols provided by the California Collaborative for Educational Excellence. Both board members mentioned above were recorded as present, and item 7.a.6. of the minutes states the following:

   > …[d]iscussed the legal requirements for Board members filing form 700's. The Board wanted to know why the form is being required this year when in the past it was communicated that it was not required. Additionally, if it is a legal requirement the board is happy to comply.

6. In support of the advisory board's failure to file Form 700s despite its own Board Bylaw 9270 to the contrary, the district provided FCMAT with an April 6, 2015, letter from the County of Los Angeles Board of Supervisors stating that advisory board members are no longer required to file Form 700s. Issues regarding Form 700s are under the purview of the California Fair Political Practices Commission (FPPC) so it is uncertain as to the weight that this letter carries. Nonetheless, the district's board policy was not changed in over four years to reflect the content of this letter, and the district has not solicited the advice of the FPPC on this issue.

7. However, changes to Board Bylaws 9270 were approved at the February 27, 2020, board meeting where "Board Members" was added to the list of positions designated to submit conflict of interest forms. The district provided FCMAT with copies of the signed forms for all advisory board members during this review period, as well as a tracking sheet showing when the advisory board members, cabinet, and other administrators submitted their forms.

Recommendations for Recovery

1. All advisory board members, staff members and the county administrator should adhere to and be accountable for board policies and administrative regulations.

2. The county administrator should continue to guide and assist advisory board members with their understanding of appropriate perspective in their role as members and appropriate behavior according to policies, ethics, and procedures.

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

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 4

July 2017 Rating: 4

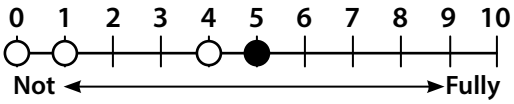
July 2018 Rating: 5

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



5.1 Board Roles/Boardsmanship

Legal Standard

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

Findings

1. Board Bylaw 9223, revised Sept. 9, 2018, requires board members to meet the following criteria to be eligible for the position pursuant to EC §35107:

    - Be 18 years of age or older
    - Be a citizen of the state
    - Be a resident of the school district
    - Be a registered voter

2. The county administrator is not responsible for screening candidates to ensure they meet the eligibility requirements of running for office or serving as advisory board members. The county administrator relies on the local government and election board to perform these tasks.

3. During the 2017 review, FCMAT determined that neither the local government nor the election board provide verification that the advisory board members meet all standards of eligibility. The district and the FCMAT study team determined that, as an alternative, the district would annually obtain statements signed under penalty of perjury from each of its advisory board members stating that they are citizens of California, residents of the city of Inglewood, and registered voters.

4. Based on the statements completed and executed by advisory board members during this review and interviews held, FCMAT determined that all advisory board members, including the newly appointed board member, appear to meet all four criteria.

Recommendation for Recovery

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

Standard Fully Implemented

July 2013 Rating: 2

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 5

July 2017 Rating: 6

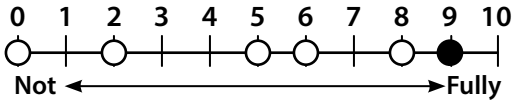
July 2018 Rating: 6

July 2019 Rating: 8

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 9

Implementation Scale:



5.2 Board Roles/Boardsmanship

Professional Standard

Board members receive necessary training to better fulfill their roles.

Findings

1. Board Bylaws 9230 and 9240, updated on September 19, 2018, reflect the district's desire to provide the advisory board with orientation and ongoing training and places the responsibility to do so on the superintendent.

   The two long-serving advisory board members have completed the CSBA Masters in Governance program. Since the 2019 review, three new advisory board members have joined the board. All three have been registered for the Masters in Governance program and, at the time of the fieldwork, had either just had their first session or were scheduled to do so that week. It should be noted that the county administrator also registered for and is attending the training.

2. The Masters in Governance program includes courses in the following subjects:

   - Foundations of effective governance/setting direction
   - Student learning and achievement/policy and judicial review
   - School finance
   - Collective bargaining/human resources
   - Community relations and advocacy/governance integration

3. In addition, the district continues to provide training/workshops to advisory board members on other topics pertinent to their roles and responsibilities (e.g., Brown Act, governance norms and protocols, negotiations process overview, etc.) and other areas they deem important. Advisory board members are also attending conferences and other trainings offered by professional organizations, such as CSBA.

4. A schedule has been developed and posted on the district's website and provided to FCMAT for the 2021 calendar year for special board meetings/board workshops. The meetings/workshops are open to the public and attended by advisory board members.

Recommendations for Recovery

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

2. Laws, regulations, and practices with regards to education are constantly changing. Some changes are minor, while others have long-reaching consequences. For example, in 2013, the legislature adopted a new funding model for K-12 education that was the most significant change in school finance in more than 40 years. While long-serving advisory board members have completed Masters in Governance training, the district should require that board members renew their certification at either specified intervals or when major changes have occurred within one of the five subject areas.

Standard Fully Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 5

July 2017 Rating: 6

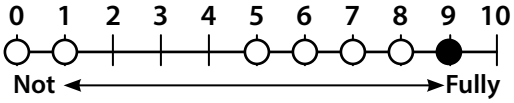
July 2018 Rating: 7

July 2019 Rating: 8

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 9

Implementation Scale:



5.3 Board Roles/Boardsmanship

Professional Standard

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

Findings

1. Board policies were updated in September 2018 to reflect the district's philosophy, goals, and objectives (BP 0100-Philosophy of the School District, BP 0200-Goals for the School District, and BP 0400-Comprehensive Plans).

2. During the 2017 review, the district's purpose, mission, vision, and objectives, which were established before the current advisory board took office and the current county administrator arrived, were used as a framework for its actions. With the start of the former state administrator, the district embarked on a comprehensive five-year strategic planning process to articulate its collective vision, mission, goals, and roadmap for its schools. The first phase included a series of community forums and listening/input sessions that started in late October 2017. These forums brought together educators, parents, and community members to solicit input on the creation of a new mission, vision, and goals. The second phase, which started in February 2018, involved two stakeholder committees convened to draft the mission, vision, and goals, and gather ideas for improving the effectiveness of teaching and learning.

3. The Five-Year Strategic Plan (2018-2023) was officially launched in August 2018 at the district's all staff meeting and adopted on November 7, 2018. The strategic plan is a comprehensive document that discusses the state of the district, lays out the new Mission, Equity Principle, and Core Beliefs, along with the goals and measurements for student progress. It also discusses the plan's implementation strategy and sets annual performance objectives to meet its goals. Development of the plan included the stakeholder engagement noted above, as well as board member workshops. The document was developed to ensure alignment with the FCMAT annual review process as well as the new AB 1840 and county office requirements.

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

   <u>Mission</u>

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

Equity Principle

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

5. During the 2019 review, district administration noted that posters were printed and would be posted in the district offices and at school sites and use of the plan was incorporated in the district's operations. FCMAT observed them in the district's board room and the conference room the team used during fieldwork for 2020 before the district's closure due to the pandemic. Fieldwork was conducted virtually in 2021 leaving FCMAT unable to determine if the posters continued to be posted. However, in viewing a video regarding school reopening that was posted on March 25, 2021, FCMAT observed a poster on the wall behind the county administrator and also in the office of the school site where the video was recorded. Division leads and directors were tracking progress through the use of an online, cloud-based platform called Eye on the Goal. It included milestones and allowed for the addition of comments and attachment of supporting documentation. The platform was interactive and allowed for the assigning of tasks, emailing of comments and updates, and filtering of data by various parameters.

6. However, as noted in Standard 1.2, while the county administrator is honoring the work and community input that went into the creation of the Strategic Plan, it is utilized as a starting point in defining specific and measurable next steps. In this way, the county administrator believes that the vision of the Strategic Plan can be better leveraged and made more tangible and actionable.

7. At its December 7, 2019, Governance Retreat, the advisory board developed a governance team vision: to provide transformational leadership so that the Inglewood Unified School District thrives. This board vision and other board protocols are posted at the dais as a visual and constant reminder for the advisory board members of their mission.

Recommendation for Recovery

1. The county administrator should ensure that staff and the community are aware of the connection between the administration's current direction and action plans and the Strategic Plan. The connection between the Strategic Plan and the Progress Report should be clearly made so that its role as a metric is understood. Standard Partially Implemented

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 4

July 2017 Rating: 6

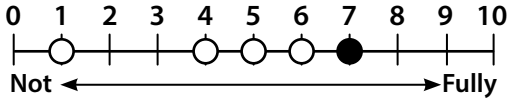
July 2018 Rating: 5

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



5.5 Board Roles/Boardsmanship

Professional Standard

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

Findings

1. As noted in earlier standards, advisory members regularly attend board meetings and appear engaged and attentive. However, during the 2019 review, FCMAT noticed that during special events (such as community presentations) that occurred during board meetings, board members were not present throughout the entire board meeting. Instead entering and exiting throughout the meeting in preparation of the presentation. This was not evidenced during the March 10, 2021 board meeting that FCMAT attended during the current review.

2. While the advisory board makes no decisions, the county administrator provides members with the opportunity to comment and ask questions before taking action on agenda items in addition to the time allotted at the end of each meeting for comments. The county administrator continues to support the established board subcommittees (e.g., budget and board policy) in which the members are actively engaged.

3. Based on FCMAT's attendance at and observation of the March 10, 2021, regular board meeting, as well as interviews with the advisory board members and district staff, the advisory board members continue to maintain functional working relationships with each other and staff members. The advisory board members respect the decisions made by the county administrator and ask questions and voice their concerns in a professional manner. This is also true of the newly seated board members who appear to be fitting in and following existing protocols and processes.

4. Interviewees noted that advisory board members collaborate to bring about change or provide information to the public (e.g., continued growth and stability of the Inglewood Educational Foundation and involvement in other local organizations and committees). Various staff members interviewed noted that this is the best board that the district has had in some time and are complimentary of the relationships they maintain.

5. The advisory board members have developed a cohesive and efficient working relationship that allows for collaboration. During the 2019 review, interviews indicated advisory board members, constituting a majority, met and discussed items of district business outside of public meetings. While this was not a concern raised during the year's review, members should conduct themselves at all times as if they are subject to the same laws regarding public meetings as typical school board members.

Recommendations for Recovery

1. Advisory board members should continue being present throughout the entire board meeting and avoid entering and exiting throughout the meeting.

2. The county administrator should continue to foster a functional working relationship among the advisory board members as well as provide guidance and training on appropriate board etiquette and procedures.

3. The county administrator should continue to allow the advisory board members to provide input on board agenda items when each item is heard.

4. The county administrator should work with the advisory board members to develop sustainable lines of communication and working styles that will be able to be carried forward once local control is returned.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 4

July 2017 Rating: 6

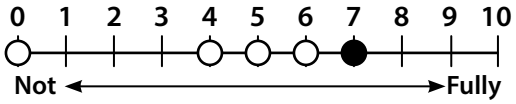
July 2018 Rating: 6

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



5.6 Board Roles/Boardsmanship

Professional Standard

The board and administrative team maintain functional working relationships.

Findings

1. The county administrator and administrative team continue to reinforce the established functional working relationships with the advisory board members. Advisory board members interviewed discussed staff's willingness to assist and provide information as needed, while administrative staff interviewed noted the congenial and professional communication with and among the advisory board members.

2. As noted in the previous standards, FCMAT attended a regular board meeting on March 10, 2021 and noted that interactions between the advisory board members, administrative staff, and the county administrator continued to be respectful and professional and displayed a functional working relationship.

3. The county administrator continues to provide a written recap to the advisory board every Friday covering major topics, events, and decisions from the preceding week. Advisory board members interviewed expressed their appreciation of these updates as well as the county administrator's willingness to regularly meet with them and answer questions and address concerns.

4. The county administrator has continued the practice where all questions and concerns from the advisory board members are filtered through the county administrator instead of given directly to others on the administrative team. In this way, one consistent channel of communication has been established between the advisory board and district staff.

5. The county administrator has continued holding monthly meetings with each advisory board member as well as meeting with each of them prior to board meetings, as needed, to review board agendas and receive input on board items. These meetings also include cabinet members, allowing the advisory board to ask questions directly of each department depending on the agenda item. This provides greater accessibility to staff and fosters a strong working relationship between the broader district administrative team and the advisory board. In addition, the county administrator has focused on creating an organizational structure that includes a strong board president that leads the advisory board, resulting in the county administrator working more closely and meeting more regularly with the board president to develop and review agendas and discuss other district matters.

6. During the 2019 review, there was a general sense that since the passage of AB 1840, the administration worked more closely with the county office, and decisions were made and plans developed that the district as a whole, and the advisory board in particular, was unaware. The steps to return local control to the district appeared to be less clear and this placed a slight strain on the advisory board's relationship with the last state administrator. This issue appears to have been corrected with these sentiments no longer expressed. All district personnel, as well as the advisory board members, interviewed believe district staff and advisory board members are fully included in all district matters and that they are a part of decisions made as to the day-to-day operations and future of the district. Moreover, the advisory board appreciates the support provided by the county office.

7. The district provided a governance calendar for 2021 that details the work undertaken by the advisory board, assigns district and board members to various tasks and committees, notes when the item will be completed, and other details. Staff noted that the calendar was developed collaboratively between the administration and the advisory board.

Recommendations for Recovery

1. The county administrator should continue to foster a functional working relationship between the advisory board and administrative staff while continuing the practice of being the conduit of information to and from district staff.

2. The county administrator should continue to provide training to the advisory board to help members understand the appropriate roles in their relationships with each other and their functional working associations with administrative staff.

3. The county administrator should continue to provide the advisory board members with opportunities to engage in routine board actions to further provide experience before their eventual resumption of authority.

4. The administration should continue to inform the advisory board of discussions held and decisions made by and between the administration and LACOE to ensure the continued support of the advisory board and further develop the established relationship between the administration and the advisory board.

Standard Fully Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 4

July 2017 Rating: 7

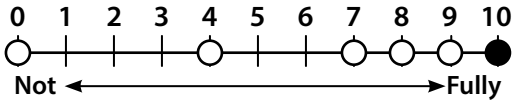
July 2018 Rating: 8

July 2019 Rating: 9

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 10

Implementation Scale:



5.9 Board Roles/Boardsmanship

Professional Standard

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

Findings

1. During the 2017 review period, the last state administrator had begun to include the advisory board members in some closed-session matters that were pertinent to the board. The county administrator has broadened this practice and includes the advisory board in all closed sessions.

2. During the 2018 review period, the state administrator had each advisory board member sign a confidentiality declaration agreeing that any information discussed in closed session would not be disclosed outside. FCMAT was provided with an updated statement signed by all advisory board members during this visit, as the district has made this an annual process.

3. Training on the Brown Act as well as on roles and responsibilities was provided to advisory board members at a special board meeting on December 15, 2020 by the district's legal counsel.

4. Based on interviews, it appears that advisory board members have been appropriately counseled with regards to confidentiality and respect the confidentiality of information provided by the administration. For example, one of the new advisory board members noted they were informed that even when attending closed session virtually, they should ensure they were alone and wearing headphones.

Recommendations for Recovery

1. The county administrator should ensure that advisory board members continue to receive training on their roles and responsibilities regarding matters heard in closed session, such as negotiations and personnel issues, as well as properly handling confidential information. The training should include reinforcement of Brown Act requirements and responsibilities pertaining to reporting Brown Act violations.

2. The county administrator should continue including the advisory board in closed session and providing members the opportunity to ask questions and comment similar to open session. This will provide the advisory board with insight into district operations to build capacity.

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

Standard Fully Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0

July 2017 Rating: 3

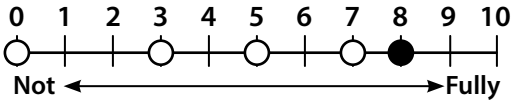
July 2018 Rating: 5

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 8

Implementation Scale:



5.10 Board Roles/Boardsmanship

Professional Standard

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

Findings

1. CSBA releases policy revisions throughout the year. According to its website, CSBA releases updates five times per year, one each in July, October, December, March, and May, with each release including numerous policy revisions. During previous reviews, it was apparent that the district did not review and update its policies in concert with policy update releases, but instead reviewed and updated sporadically.

2. During the 2018 review period, the district held two board policy review workshops where current policies and administrative regulations were reviewed and revisions made to ensure compliance with the law and best practices. All directors and cabinet members were required to attend these meetings. The state administrator and two designated advisory board members reviewed the draft policies before presentation to the full board. The first group of board policies were adopted at the September 19, 2018, meeting and the second group at the February 20, 2019, board meeting.

3. District staff stated their intention to conduct these reviews annually and were undergoing the first annual review during FCMAT's 2019 visit. Those policies were adopted in April 2019. In addition, the county administrator updated specific and pertinent policies and regulations (i.e., charter school authorization, code of conduct, sexual harassment, and child abuse prevention and reporting) at the November 20, 2019, board meeting. However, a review of the district's website and the board policies adopted show that some of the policies have not been updated, and some are still dated August 2014. The district has not provided an explanation or information, such as a schedule, about why some policies have not been updated.

4. The senior clerk, county administrator's office has been designated to lead the effort on updating policies. The district has moved away from an annual or twice a year process and is instead revising the policies as updates are provided by CSBA. The point person receives the updates from CSBA and shares pertinent information with the cabinet, who then reviews the policies and makes the necessary revisions. The revisions are then reviewed by Board Policy Committee members for their input and recommendations before the revisions are sent to legal counsel for review. The policies are provided to the county administrator for review and placed on the agenda for approval. A log has been developed that tracks the policies that have been updated since December 2019, whether or not it is a change due to a CSBA update, who is responsible for updating the policy, and the date that each step in the process is completed. The district was also recently informed that GAMUT will soon have the functionality to allow the district to update its policies, which should eliminate the delay between approval and posting online.

5. Board policies are available to anyone having internet access via a link on the district's website. In the past, no notice was provided to staff when policies were proposed to be updated or after they were approved beyond their inclusion on the board agenda. The exceptions were the chief human resources officer and cabinet members since they participated in updating the policies. The district provided FCMAT with a December 9, 2019, memo sent to all district staff indicating that the district will more broadly disseminate, via email, new and amended policies and administrative regulations to keep all staff informed. The memo noted policies and regulations approved at the November 2019 board meeting and enclosed the revised documents as they were not yet available on GAMUT. Additional memos were provided for other updates since November 2019 illustrating the district's continued practice of disseminating updated policies to all staff.

6. With the establishment of this new review process and the use of the Board Policy Committee, the advisory board members will apparently have a more direct role in developing policies and regulations. They will also take steps to fulfill this role and support the county administrator and administrative staff in their responsibility to implement adopted policies and administrative regulations.

Recommendations for Recovery

1. The county administrator should continue proactively involving the advisory board in updating board policies to reflect current law and district practices. The new process should be codified in a written procedure to ensure it continues in the absence of the currently assigned point person.

2. The county administrator should continue to ensure that all relevant updates from CSBA are disseminated, reviewed, and adopted on a timely basis so policies remain current through the GAMUT program.

3. The county administrator should continue to work closely with staff and administrators to disseminate, communicate, and implement the board policies throughout the district.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0

July 2017 Rating: 0

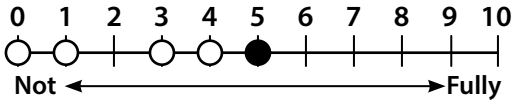
July 2018 Rating: 3

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



5.11 Board Roles/Boardsmanship

Professional Standard

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

Findings

1. FCMAT attended the board's March 10, 2021, meeting and observed that advisory board members are still provided with the opportunity to ask questions or comment on agenda items. Each advisory board member also has the opportunity to comment on items not on the agenda at the end of the board meeting.

2. Based on attendance at this meeting, a review of prior board meeting minutes, and interviews with district staff, the advisory board members appear to act for the community and in the interests of all district students.

3. As previously noted, the advisory board attends community and district events and initiates gatherings in an effort to stay connected to the community and students.

4. In addition, advisory board continue to be appointed to various committees, sub-committees, and other local organizations (e.g., Citizens Oversight Committee, Child Development Center Parent Collaborative Committee, Communications and Engagement Committee, Budget Advisory Committee, etc.) that will further develop the relationships between the advisory board/district and the community in furtherance of the students' interests.

Recommendations for Recovery

1. The county administrator should continue to encourage and support advisory board members in their efforts to engage with the community and continue to be open and available for input on matters of importance to the community and students.

2. The county administrator should continue to provide training to the advisory board on their roles and responsibilities in advising the county administrator on efforts to provide the best education possible for all students.

Standard Fully Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 3

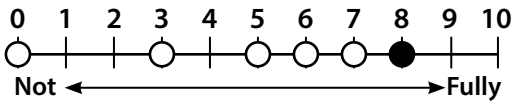
July 2017 Rating: 5

July 2018 Rating: 6

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 8

Implementation Scale: 

6.6 Board Meetings

Professional Standard

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

Findings

1. The Brown Act (Government Code Section [GC §] 54950 et seq.) requires that at least 72 hours before a regular meeting, the governing board of a school district post an agenda for the meeting. In addition, EC § 35144 requires that at least 24 hours before a special board meeting, the governing board be notified and the notice posted. Further, Board Bylaw 9320, states the following:

   > Whenever agenda materials relating to an open session of a regular meeting are distributed to the Board less than 72 hours before the meeting, the Superintendent or designee shall make the materials available for public inspection at a public office or location designated for that purpose.

2. During past reviews, the board meeting agendas were provided to the advisory board members on the Friday before the meeting (e.g., for the March 6, 2019, meeting, an email was sent to the advisory board on Friday, March 1, 2019). However, this practice has changed. The documents provided by the district to the review team indicate the notification emails for regular board meetings are usually delivered to advisory board members on Sundays. FCMAT found that one notification that was sent only 48 hours in advance of the meeting. The time frame in which the notifications are provided to advisory board members is consistent with the letter of the law as it does not specify 72-business hours nor does it require board member notification for regular board meetings, but simply that agendas be posted at least 72 hours in advance. However, the Sunday notification should be discouraged. The district's board agendas have ranged between three and 58 pages, excluding attachments, and have averaged 29 pages over the review period. Attachments can add hundreds more pages, such as a November 4, 2020 agenda that was selected at random. Its agenda was 26 pages but attachments totaled more than 230 pages. Board members frequently have regular jobs that take up most of their work week; providing them board materials on a Sunday may not allow them sufficient time to review and prepare. For special board meetings, email notifications are provided the day prior, but not always 24 hours in advance. For example, one notification was sent at 6:49 p.m. on a Monday for a 5 p.m. special board meeting on Tuesday. (This also happened occasionally for regular board meetings.)

3. The advisory board appears to review the documents in advance based on FCMAT's observations, the questions asked by the advisory board members at the March 10, 2021, board meeting, and interviews with advisory board members.

4. Board Bylaw 9320 specifies that regular meetings are to be held once each month and additional meetings may be scheduled as needed on Wednesdays at 5 p.m. A review of board meeting times during this review period shows that regular board meetings have been consistently held at 5:00 p.m., although some include closed sessions that begin at 4 p.m. In addition, future board meeting dates and times have been scheduled and are listed on the district's website. Special board meetings do not appear to follow this practice and have been held as early at 3 p.m., but this is not inconsistent with board policy.

5. According to interviews with advisory board members and district administration, the county administrator is available to address advisory board member questions and concerns before board meetings and also confers with the board president prior to the printing and posting of the agenda. One-on-one meetings are scheduled in advance between each advisory board member and the county administrator, with executive cabinet included as needed, to discuss the agenda prior to board meetings. Also, as previously noted, advisory board members are provided with the opportunity to comment and ask questions at each board meeting before the county administrator acts on items.

Recommendations for Recovery

1. The county administrator should continue to provide advisory board members with as much notice of meetings as possible by distributing agendas and supporting materials for regular board meetings at least 72-hours in advance (GC § 54954.2) to provide an opportunity to answer questions or make clarifications. Providing and posting the agenda the Friday before a Wednesday board meeting, for example, should be considered a best practice. Hard copies should be provided to advisory board members who request them.

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

3. The county administrator should continue the practice of reducing the number of special board meetings held (with the exception of those held for the purpose of providing training to the advisory board), holding board meetings on a consistent day and time, and announcing proposed board meeting dates in advance. A consistent day and time and a posted calendar of future meetings provide the public with a greater opportunity to attend the board meetings and makes for a more open and transparent governance process.

4. The county administrator should continue meeting one-on-one with advisory board members to help them better understand district operations, decisions, and the district's status.

Standard Fully Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 3

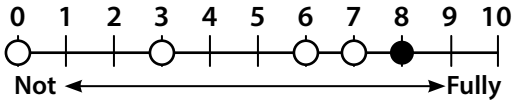
July 2017 Rating: 6

July 2018 Rating: 7

July 2019 Rating: 8

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 8

Implementation Scale: 

6.9 Board Meetings

Professional Standard

Board meetings focus on matters related to student achievement.

Findings

1. A review of the board meeting agendas and minutes provided to FCMAT indicates that while board meeting agendas continue to focus on transactional administrative matters, the district is incorporating matters related to student achievement. For example, at the meeting observed by FCMAT, the board considered the updates of the English Learner Master Plan and the Technology Plan. As in past years, other matters relating to student achievement continue to be heard and discussed (e.g., approval of 2020-21 school plans for student achievement, approval of the Learning Continuity and Attendance Plan, etc.). In addition, time continues to be allotted at each board meeting for reports from high school students on events and news at their sites.

2. FCMAT observed the district's March 10, 2021, board meeting and noted that it has continued the practice of honoring parents, staff, and students at board meetings. The district also provided a schedule showing which schools would be honored and other recognitions at each board meeting.

3. District staff provide periodic presentations on academic matters. For example, at the August 26, 2020, board meeting, the advisory board heard a presentation on academic and mental health supports, and at the October 7, 2020, board meeting, a report was presented on the alignment of the district strategic plan, student learning, and achievement goals.

Recommendation for Recovery

1. The district should continue to provide regular presentations to the advisory board on academic matters as information and updates are warranted for major developments. In addition, the county administrator should resume having the school sites provide monthly reports as informational items. Regular reports should also continue to be provided on the academic progress and achievements of the district (e.g., student achievement and progress, curriculum and instruction, professional development, data and its uses, and other topics). This will further inform the advisory board, staff, and community about the district's academic status and progress as well as the programs offered or considered.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 2

July 2017 Rating: 3

July 2018 Rating: 4

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 6

Implementation Scale:

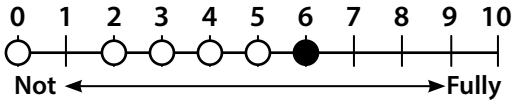


Table of
Community Relations and Governance Ratings

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating
1.1	PROFESSIONAL STANDARD – COMMUNICATIONS The LEA has developed a comprehensive plan for internal and external communications, including media relations.	1	1	2	2	4	5	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7
1.2	PROFESSIONAL STANDARD – COMMUNICATIONS Information is communicated to the staff at all levels in an effective and timely manner. Two-way communication between staff and administration regarding the LEA's operations is encouraged.	1	0	3	4	6	6	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7
1.4	PROFESSIONAL STANDARD – COMMUNICATIONS Individuals not authorized to speak on behalf of the LEA refrain from making public comments on board decisions and the LEA's programs.	1	0	1	2	5	6	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7
2.3	LEGAL STANDARD – PARENT/COMMUNITY RELATIONS The LEA has developed and annually disseminates uniform complaint procedures. (Title 5, Section 4621, 4622)	3	1	6	6	6	5	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6
2.4	LEGAL STANDARD – PARENT/COMMUNITY RELATIONS Parents and community members are encouraged to be involved in school activities and in their children's education.	3	2	5	5	6	6	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6
2.8	PROFESSIONAL STANDARD – PARENT/ COMMUNITY RELATIONS Board members are actively involved in building community relations.	1	1	1	4	6	6	8	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	8

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating
3.1	LEGAL STANDARD – COMMUNITY COLLABORATIVES, LEA ADVISORY COMMITTEES, SCHOOL SITE COUNCILS Policies exist for the establishment of school site councils. The school site council develops a single plan for student achievement at each school, applying for categorical programs through the consolidated application. (EC 52852.5, 64001)	3	2	5	5	6	7	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7
3.4	PROFESSIONAL STANDARD – COMMUNITY COLLABORATIVES, LEA ADVISORY COMMITTEES, SCHOOL SITE COUNCILS The board and superintendent have established broad-based committees and councils to advise the LEA on critical issues and operations as appropriate. The membership of these committees and councils reflects the full cultural, ethnic, gender and socioeconomic diversity of the student population.	0	0	2	2	2	2	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4
3.6	PROFESSIONAL STANDARD – COMMUNITY COLLABORATIVES, LEA ADVISORY COMMITTEES, SCHOOL SITE COUNCILS The LEA encourages and provides the necessary training for collaborative and advisory council members to effectively fulfill their responsibilities and to understand the basic administrative structure, program processes and goals of all LEA partners.	0	1	1	4	4	5	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7
4.5	PROFESSIONAL STANDARD – POLICY The board supports and follows its own policies once they are adopted.	1	0	0	4	4	5	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating
5.1	LEGAL STANDARD – BOARD ROLES/ BOARDSMANSHIP Each board member meets the eligibility requirements to be a board member. (EC 35107)	2	0	0	5	6	6	8	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	9
5.2	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP Board members receive necessary training to better fulfill their roles.	0	0	1	5	6	7	8	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	9
5.3	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP The board has established an LEA-wide vision/mission and uses that vision/ mission as a framework for LEA action based on the identified needs of the students, staff, and educational community.	1	1	1	4	6	5	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7
5.5	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP Board members maintain functional working relationships. Individual board members respect the decisions of the board majority and support the board's actions in public.	0	0	0	4	6	6	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7
5.6	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP The board and administrative team maintain functional working relationships.	0	0	0	4	7	8	9	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10
5.9	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP Board members respect the confidentiality of information shared by the administration.	0	0	0	0	3	5	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	8

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating
5.10	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP Board members effectively develop policy and set the direction of the LEA while supporting the superintendent and administrative staff in their responsibility to implement adopted policies and administrative regulations.	1	0	0	0	0	3	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5
5.11	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP The board acts for the community and in the interests of all students in the LEA.	0	0	0	3	5	6	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	8
6.6	PROFESSIONAL STANDARD – BOARD MEETINGS Board members prepare for board meetings by becoming familiar with the agenda and support materials prior to the meeting.	0	0	0	3	6	7	8	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	8
6.9	PROFESSIONAL STANDARD – BOARD MEETINGS Board meetings focus on matters related to student achievement.	2	0	0	2	3	4	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6
Collective Average Rating		**1.05**	**.45**	**1.40**	**3.78**	**4.85**	**5.50**	**6.20**	**—**	**7.05**

Personnel Management

1.1 Organization and Planning

Professional Standard

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

Findings

1. The county administrator sent correspondence in December 2019 to all district staff regarding board policy updates. The communication indicated that as part of the process of amending board policies and administrative regulation, the district had implemented procedures that involved continuously providing policy updates to staff. Documents submitted by the HR Department and the district website were reviewed to identify BP and administrative regulations (AR) that had been updated during the year in review.

    - A small number of the 4000 series board policies and administrative regulations on personnel were updated to the CSBA template and adopted during board meetings with dates noted below. Policy updates are provided by CSBA five times per year (July, October, December, March, and May). BP/AR 4112.2-Certification (June 30, 2020 board meeting)
    - E 4219.21 – Personnel, Classified Employees – Code of Ethics (April 22, 2020 board meeting)
    - BP 4219.42-Exposure Control Plan for Blood-borne Pathogens (September 9, 2020 board meeting)
    - Documents reviewed during FCMAT's fieldwork indicate that there are personnel policies in the revision process, and the Board/county administrator has taken action to revise the following policies: AR 4030-Nondiscrimination in Employment
    - BP 4119.12/4219.12/4319.12-Title IX Sexual Harassment
    - BP 4119.21-Professional Standards
    - Complaint Procedure (noted as new policy without a BP/AR number assigned at the time of fieldwork)

2. Board Bylaw (BB) 9000-Role of the Board, indicates that the board will hire and evaluate the superintendent and establish policies for the hiring and evaluation of other personnel. BB 9000 also provides that the board will set parameters for negotiations with employee organizations and ratify collective bargaining agreements.

3. BP 4000-Concepts and Roles, provides that the district will attract and retain highly qualified staff. BP 4111/4211/4311-Recruitment and Selection, also provides that the superintendent or designee will develop fair, open, and transparent recruitment and selection processes and procedures that ensure employees are selected based on demonstrated knowledge, skills, and competence and not on any bias, personal preference, or unlawful discrimination. For each position, the superintendent or designee shall present to the board one candidate who meets all qualifications established by law and the board for the position. No person shall be employed by the board without the recommendation or endorsement of the superintendent or designee. BP 4111/4211/4311 have not been updated based on the March 2018 information provided from CSBA as of the date of FCMAT's fieldwork.

4. 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.

5. BP 4115/4215-Evaluation/Supervision, provides the criteria to evaluate certificated and classified employees. The superintendent or designee is to ensure that evaluation ratings have uniform meaning throughout the district. Evaluations are to be used to recognize exemplary skills and accomplishments or to identify areas needing improvement.

6. BP 4315-Evaluation/Supervision, provides the criteria for evaluating administrative staff. The evaluation is linked to the district's vision and goals and school improvement plans along with referencing evaluation criteria based on the California Professional Standards for Educational Leaders.

7. The board's policies on suspension/disciplinary action of certificated employees are contained in BP 4118 and provide that the superintendent or designee shall ensure that, consistent with the law, disciplinary actions are taken in a consistent, nondiscriminatory manner and are appropriately documented. The district has no current board policy for the suspension/disciplinary action of classified employees.

8. BP/AR 4300.1-Governing Board/Administrators/Confidential Working Relations, was adopted on June 29, 2015, and stipulates the rights and personnel practices related to certificated and classified administrators and confidential employees. In implementing this policy and regulation, the district no longer provides certificated administrators with vacation days and moved all certificated administrators to a positive work calendar.

9. The district has developed and implemented selection procedures that ensure nondiscrimination in hiring and has provided training to hiring managers (see also Standard 3.11).

   A review of the district website indicates a number of personnel policies were last updated in 2014. The policies adopted in 2014 are accessible via the district website and interspersed with the updated 2019 and 2020 policies. Many of these policies are duplicative but are referenced with different policy numbers to address different classes of

employees-certificated (4100s), classified (4200s) and management (4300s). In addition, some of the BPs have been updated, yet the applicable ARs have not. In some cases, ARs have been updated, and the accompanying BP has not. The following is a list of BPs that have been updated, but the ARs associated with it have not:

BP 4040	Employee Use Of Technology
BP 4113	Assignment
BP 4131	Staff Development
BP 4143.1	Public Notice – Personnel Negotiations
BP 4200	Classified Personnel
BP 4219.42	Exposure Control Plan For Blood-borne Pathogens
BP 4243.1	Public Notice – Personnel Negotiations
The following is a list of AR that have been updated, but the BP associated with it have not:	
AR 4112.42/4312.42	Drug and Alcohol Testing For School Bus Drivers Leave
AR 4112.61/4212.61	Employment References
AR 4157.1	Work-Related Injuries
AR 4222	Teacher Aides/Paraprofessionals
AR 4257.1/4357.1	Work Related Injuries
AR 4300.1	Board of Education/Administrators/ Confidentials Working Relations
AR 4312.61	Employment References

Recommendations for Recovery

1. The district should continue to subscribe to CSBA's policy manual and online policy maintenance services. These services allow the district to update its policy manual as laws affecting schools change. It will also continue to allow public access to the district's policy manual. However, the district must update its policy manual as updates are sent by CSBA. The HR Department should schedule the backlog of board policies and administrative regulations that need updating and board approval including those going back to 2014. Updating of board policies and administrative regulations are included in the HR Annual Calendar. While the timeline shows this as ongoing, it is scheduled five times during the year in July, October, December, March and May, which coincide with the CSBA release dates and will help the Department stay on task with policy updates.

2. The district should regularly update its board policies 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 to the consistent implementation of nondiscrimination policies and regulations.

5. Key processes identified as board policy must be closely aligned with administrative regulation to ensure that the enforcement of district policy and procedures is implemented. Board policy and the corresponding administrative regulation should be updated concurrently to ensure that district 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 the duplicates removed from the district website. Recognition of the implementation of regular communication regarding district policy is noted; however, outdated policies and mismatched dates for BPs and ARs can be confusing to district staff.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 4

July 2016 Rating: 4

July 2017 Rating: 4

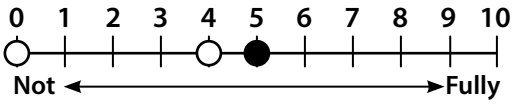
July 2018 Rating: 4

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



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 revised mission is to do as follows:

   > 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 Human Resources Department also revised its mission, since the 2019 review, to read as follows

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

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

   - Accountability
   - Integrity
   - Respect
   - Responsiveness
   - Collaboration
   - Life Long Learning

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

4. The department's mission and vision statements were provided to FCMAT during the document collection process. The Department vision and mission were easy to access on the district website under the "Human Resources Staff" page.

5. The department did not provide evidence that it had annually adopted goals since the 2019 review in support of its stated mission and vision and that promote progress towards FCMAT's priority standards related to personnel management.

6. Little evidence that indicated that the department developed and is implementing a work plan designed to facilitate the implementation of the department goals.

7. Consistent with the prior review period, The Human Resources 2019-20 Annual Report was presented to the board during a regularly scheduled meeting held on November 18, 2020. During the presentation, the HR Department shared the following with the board on a slide titled "Looking Ahead":

    - Score of six and above on FCMAT Standards
    - Continue with process reengineering
    - Update the Employee Handbooks
    - Continue with capacity building and cross-training
    - Decrease time-to-fill [sic] vacancies
    - Continue with development of automation processes and forms
    - Data cleaning for integrity and transparency purposes
    - Serve as leaders in communication and customer service
    - Developing and updating personnel policies and administrative regulation
    - FCMAT requested evidence of department goals and received an email from the chief human resources officer repeating the above. Department goals are specific and list intentional actions to reach department objectives. Since the above items do not meet this definition, FCMAT did not consider them to reach the level of goals.

Recommendations for Recovery

1. The district should continue to review the department's vision and mission statements annually and ensure that they keep pace with changes in district initiatives and continue to support the district's recovery plan. The mission and vision statements should continue to be clearly and completely stated on the HR Department's website.

2. The district should ensure that the HR Department annually develops measurable goals and objectives that facilitate its mission. These goals should be specific and list intentional actions to reach department objections.

3. The annual report to the board provides valuable information and data, and the district should continue to ensure that it is updated and presented annually.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 5

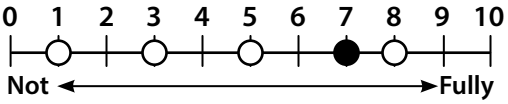
July 2018 Rating: 7

July 2019 Rating: 8

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



1.3 Organization and Planning

Professional Standard

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

Findings

1. The HR Department organizational chart has been updated to reflect the department's current positions and includes the names of the individuals assigned to each position. The lines on the organizational chart indicate functional relationships and the supervisory chain of command. However, the HR Department's organizational chart is not included on the staff directory page.

2. The department website has a menu of services that provides information to visitors on the person to call with specific questions, and the menu is located close to the department staff listing.

3. The HR Department's online resources are user-friendly and easy to find from the district's home page by clicking "Departments & Services" then choosing "Human Resources." Visitors to the website have access to the following areas:

    - Human Resources Division (Employee Excellence Awards Nomination Form, Division Staff Directory, Menu of Services, Uniform complaint Procedures, Williams Complaint Procedures and HealthyWage Challenge)
    - Human Resources Staff (menu of services, staff directory and HR mission and vision)
    - Classified Employment (job postings, recruitment, and classified job descriptions, and internal transfer information as well as links to the Personnel Commission, merit system and board agendas/minutes)
    - Personnel Commission (PC) (PC rules, meetings and merit system)
    - Certificated Employment (job postings, recruitment, and internal transfer request form)
    - Employee Health Benefits (benefits menu of services, employee benefits portal, medical benefit information, dental coverage information, vision coverage information, employee assistance program and COVID-19 benefits)
    - Risk Management webpage lists a menu of services, including Certificates of Insurance, COVID-19 information, Employee Assistance Program, Employee Wellness, Health Benefits, Industrial Injuries, Student Injuries, and Title IX Coordinator information. Each service, with the exception of Title IX Coordinator, which contains a statement regarding equal opportunity, includes working links to information or forms.

- Forms/Handbooks (procedural and operational forms for employees and employee handbooks)
- Salary Schedules – included under Collective Bargaining Unit Agreement/Board Policies section
- Collective Bargaining Unit Agreements/Board Policies (Inglewood Teacher's Association Collective Bargaining Agreement, CalPro Collective Bargaining Agreement, Administrative/Confidential Working Regulations, Link to 4000 – Personnel series board policies as well as to all board policies)
- Absence Management System (instructional materials regarding reporting an absence)
- Annual Notifications/Annual Report (Annual Notifications Handbook and Certification Page for both 2018-19 and 2019-20 along with Annual Reports from 2015-16 to 2019-20)

4. Visitors seeking information about employment are directed to other sites such as NEOGOV or EdJoin.

Recommendations for Recovery

1. Ensure that the department's organizational chart is included on the department website.

2. The district should continue to ensure that the department website is regularly updated with accurate information. Additionally, each applicable page of the HR website should provide a menu of services and whom to call/email with specific questions (e.g., leave approvals, substitutes, recruitment, contract management, credentials).

3. The HR website should 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

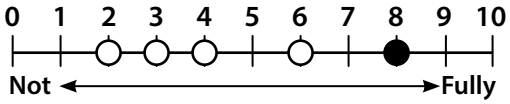
July 2018 Rating: 4

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 8

Implementation Scale:



1.4 Organization and Planning

Professional Standard

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

Findings

1. The district provided agendas and minutes for the county administrator's cabinet meetings showing that the chief human resources officer is a member of the team and participates in decision-making.

2. The chief HR officer played a key role in decision-making and leadership related to district policy updates, enrollment and staffing projections for the 2020-21 fiscal year, reorganization of schools planning, reductions in force, bargaining proposals, professional development planning, employee discipline, and nonreelection of certificated employees.

Recommendations for Recovery

1. The district should continue to ensure that the chief HR officer is a member of the county administrator's cabinet.

2. The chief HR officer should continue to participate in decision-making related to staffing projections, reductions in force, bargaining proposals, nonreelection, professional development planning, employee discipline, and all other matters related to personnel management.

Standard Fully Implemented

July 2013 Rating: 4

July 2014 Rating: 0

July 2015 Rating: 4

July 2016 Rating: 6

July 2017 Rating: 9

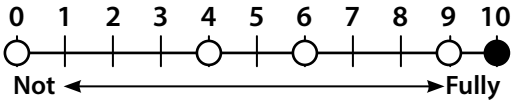
July 2018 Rating: 10

July 2019 Rating: 10

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 10

Implementation Scale:



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 is included in the district's undated draft CALPADS and CBEDS policies and procedures manual. FCMAT was provided with evidence of communication via meetings and data collection schedules shared between HR and IT. In addition, a draft of CALPADS processes and procedures, which provides objectives, procedural steps, timelines and a workflow of information for data flow for reporting purposes, was identified during document collection. The interdepartmental written procedures and workflow demonstrate progress in developing documented procedures for data activities, which involve HR.

2. Data collection has advanced considerably since manual extraction was necessary to upload data. This practice required a data management calendar. Data is now commonly extracted from HRS systems and Aeries through an automated procedure. Interviewees indicated and district documentation verified that the district has used this method to submit data, which decreases the need for a formal data calendar used in the outdated manual extraction method. The data flowchart, and procedural information created for CALPADS processes is helpful in establishing 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. HR provided evidence of communications with IT about the data extracts.

4. The IT Department is responsible for leading CALPADS reporting for the district and prepared an undated draft document titled "CALPADS Processes and Procedures for IUSD," which provides a calendar of key tasks, personnel responsible, and dates for completion. The document is aligned with the CALPADS calendar on the CDE website.

5. HR staff reported that it is responsible for preparing data related to employees, credentials, authorizations, and assignments, and the 2020-21 process was collaborative and smooth. This was attributed to the implementation of electronic data collection, which requires collaboration between IT and HR. Schools also play a role since the IT Department gathers reports and sends them to the sites to validate before certification to the state.

6. The HR Department's annual calendar of essential HR functions has been fully implemented for several years and guides department planning and workflow. The calendar includes a general timeline throughout the year. The HR calendar references that CALPADS is formerly referred to as CBEDS. While only minimal data is still collected through CBEDS, items related to CBEDS should be added to the HR calendar.

Recommendations for Recovery

1. The district should continue to ensure that the HR Department takes responsibility for HR-related data and functions related to CALPADS and CBEDS, and that this effort is coordinated with the IT Department. The HR and IT departments should continue to work together to develop a work plan that identifies key tasks, personnel responsible, and dates for each task to be completed to ensure timely submission of required state reports. Beyond the draft CALPADS Processes and Procedures document, the HR and IT departments should finalize the annual data management calendar as required by this standard, and provide evidence, which documents implementation. The chief HR officer should continue to review all information and perform a multiyear reasonableness review before certification of CALPADS and CBEDS and transmission to the state.

2. The district should ensure that the HR Department continues to implement the annual calendar, increasing efficiencies and ensuring compliance with statutory requirements, state and federal employment laws, board policies and administrative regulations, and collective bargaining agreements. Key dates for CALPADS and CBEDS included in the draft CALPADS Processes and Procedures document 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 work to finalize the CALPADS processes and procedure document, and plan for implementation of the newly developed protocols and workflows and provide evidence of implementation.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 6

July 2017 Rating: 6

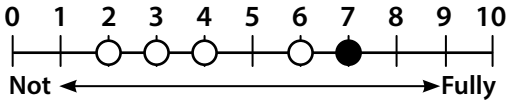
July 2018 Rating: 6

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



3.8 Employee Recruitment/Selection

Legal Standard

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

Findings

1. The district has had a merit system since 2008. When the district came under state receivership in 2012, the then state administrator suspended the personnel commission based on the requirement in E.C. 41322(b). In December 2012, classified employees submitted a petition to the board, although its powers reside with the state/county administrator, requesting termination of this system (per E.C. 45319-45320). The district conducted an election in March 2013 for classified employees to vote on whether to keep or terminate the merit system, and the majority chose to retain it. Eight years later, at the time of FCMAT's fieldwork, the personnel commission had not yet been reestablished.

2. The continuing functions for classified personnel were shifted to the HR Department when the personnel commission office was closed. Based on FCMAT's interviews with staff, the personnel commission rules are consistently applied even though the district has no personnel commission. The district's managers have received training on the merit system and the selection process for classified employees. The HR Department utilizes the services of the Cooperative Organization for the Development of Employee Selection Procedures (CODESP) for skills testing of all classified position applicants, as included in the department budget, with the exception of management positions. The human resources assistant prepares oral examination questions using CODESP and the job description as a source. The hiring manager has an opportunity to provide input on the job description, the preemployment skills test, and the interview questions.

3. The district website has an active link to a webpage for the personnel commission, and the HR Department has an easily accessible website with a direct link to the district's merit system rules. The personnel commission rules have not been reviewed or updated since originally established in 2008. For example, Section 3.100.2 of the personnel commission rules states that part-time playground positions are exempt from the classified service; however, the related statute, Education Code Section 45256, was recently modified to eliminate the exemption for part-time playground positions, placing them into the classified service. The district provided an undated document regarding the status of the personnel commission and notes under Personnel Commission Rules that the HR manager was reviewing rules for revisions. A timeline was not provided regarding when this task would be completed.

4. FCMAT's review of a sampling of recruitment files and personnel files shows additional evidence of the merit system process, including interview schedules, formation of interview panels, standardized interview questions, and eligibility lists with the first three ranks identified. During FCMAT fieldwork, the classified recruitment files selected were for positions which did not include a written skills test. The district has maintained eligibility lists for up to six months, which assists in keeping lists of candidates current.

5. According to the district's recruitment budget, the district continues to renew its membership in the Personnel Commissioners Association of Southern California (PCASC) and its umbrella organization, the California School Personnel Commissioners Association. Staff reported that the human resources manager is involved with reviewing the Personnel Commission rules, and other HR staff are designated to support the Personnel Commission; the HR assistant (35%), HR generalist (35%), and the HR specialist II (35%). The department reported to the board in the Implementation of the FCMAT report presentation on February 10, 2021 that HR staff with extensive expertise in merit systems have been hired.

6. For its classified recruitment and selection process the district uses NEOGOV, an automated applicant tracking system that supports the merit system with automated personnel requisitions, minimum qualification screening, tracking of preemployment skills testing, and other functions of recruitment and selection for classified personnel. Hiring managers can electronically review the applications and resumes for applicable candidates.

7. The "Classified Employment" link on the district's website leads to the NEOGOV website where the current job openings can be viewed as well as the job descriptions for classified positions in the district.

8. The district's Classified Employee Handbook was revised on March 8, 2021. It is included on the new hire checklist for classified employees and is provided during the onboarding process. The handbook includes a comprehensive section regarding the personnel commission rules and regulations, and a hyperlink is provided to the district website regarding the merit system and personnel commission. Hyperlinks are provided to various other resources, including the district's board policies and administrative regulations and the collective bargaining agreement.

9. HR Department staff members provided a screenshot to show that they provide a live document weekly to cabinet members, hiring managers, and labor partners, which includes classified recruitment information. However, there was insufficient evidence provided during FCMAT fieldwork that verifies that the HR Department prepares a monthly report of classified recruitments, including posting dates, examination dates, and other information about the status of each recruitment. The HR Department provided an annual report to the county administrator and board in November 2020, which included information on classified employee recruitments and employment actions for the prior year. The annual report is also posted on the HR Department website.

Recommendations for Recovery

1. Until the personnel commission is reestablished, the district should continue to provide staff development on merit system rules and practices for staff in the HR Department, continue involvement with the personnel commissioners associations, and continue to consistently implement the merit system rules for classified personnel.

2. The district should complete 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 document on the HR Department website.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 4

July 2017 Rating: 4

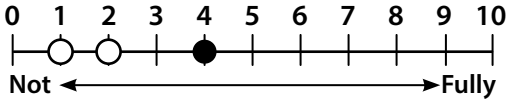
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



3.9 Employee Recruitment/Selection

Professional Standard

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

Findings

1. The HR Department worked closely with the Business Services and Educational Services departments in communication regarding enrollment and staffing needs for the 2020-21 school year. Documents reviewed during FCMAT fieldwork indicate that executive cabinet engaged with sites through meetings titled "Staffing & Budget Listening Roadshow." A review of the agenda indicates that topics such as staffing projections, school staffing changes, school budgets, and changes in school programs that affect staffing needs were shared with staff. Site administrators indicated that meetings regarding enrollment began earlier than they had in previous years as HR began staffing meetings in January. Although the communication from HR regarding staffing has been strong, obstacles regarding staffing at the appropriate level persist. For example, issues with only one teacher allocated for a grade level, when the number of students enrolled requires two caused the need to recruit teachers in early fall. This diminishes the district's ability to hire fully qualified teachers. Classified staffing has also continued to be an issue with many vacancies because of the district's inability to attract and identify qualified candidates. A review of the documentation and interviews with staff determined that the district has continued to struggle in effectively staffing all positions within the district, including management-level employees.

2. The HR Department has not established an effective response plan to the acute staffing shortages experienced by the district. One of the major factors underlying this issue is the that lack of competitive compensation for employees causes a significant recruitment obstacle. This is not within HR's ability to change through operational procedures and practices. Due to its significant staffing needs, the district has experienced an increase in the use of consultants and/or independent contractors to fulfill acute staffing demands. This is especially the case for management and special education positions. The use of consultants is permitted for local educational agencies; however, the intent and purpose of the use of a consultant is to fulfill a short-term staffing need. Practices such as providing consultants with a district email, and including them in its staff directory or organizational chart, creates confusion regarding their role within the agency. Use of a temporary staffing solution on a long-term basis can have significant fiscal implications, and should not be a district staffing practice. Likewise, misclassification of a person as an independent contractor can carry substantial monetary consequences to the district such as payment of employment taxes, interest and penalties as well as the potential liability for reinstating the person as an employee with attendant leaves and benefits.

3. The HR Department has not established procedures and protocols to coordinate the tracking of post-retirement earnings for CalSTRS/CalPERS retirees working as independent contractors. In addition to misclassification concerns involving the overuse of independent contractors, restrictions on post-retirement earnings are also an area of concern. State and federal laws provide earning restrictions for retirees who return to work with an employer in the same public retirement system from which they retired. The restrictions are intended to prevent retirees from generating earnings as an independent contractor, while also receiving retirement benefits. A review of the District's Independent Contractor Process found the steps do not include staff responsibility in terms of who will monitor retiree earnings, and the documentation does not include that the chief HR officer applies the common law control test as a guide to determine whether a worker should be classified as an employee or an independent contractor.

4. The district has procedures for processing independent contractors and consultants. Documents reviewed during FCMAT fieldwork indicate that the department requesting the service provides the assigned duties, applicant's resume, and the duration of the assignment to the HR Department. The chief HR officer is responsible for reviewing the information to determine eligibility for independent contractor status in step two of the process. However, the flow chart provided to FCMAT does not identify the test used to make this determination, whether it is the ABC test required under AB 5 or its predecessor IRS guidelines. Concurrently, the Business Services Department will also review the contract against required guidelines and other terms. If approved, the independent contractor must complete LiveScan, provide a TB test, then the file is maintained in the HR Department. Absent from these procedures are details regarding monitoring the district's relationship with the independent contractor, and standards regarding limitations on the length of time they can provide the service under contract.

5. The HR Department has developed an annual recruitment budget, and has provided a detailed expenditure report reflecting funds available for various activities, which supports the resources needed to advertise position vacancies, utilize recruitment tools and resources, staff development for HR staff in recruitment strategies, and membership for legal updates and recruitment trends. A review of the recruitment budget reflects a priority on online recruitment tools such as NEOGOV, Job Elephant, and Edjoin. Edjoin is the industry standard website used for certificated recruitment efforts, and using multiple online recruitment tools can cause confusion.

6. Absent from the recruitment plan is a budget to attend job and career fairs, which is an especially effective method to recruit teachers. HR staff indicate that they are working to create relationships with universities, and attend virtual job fairs; however, documentation submitted during FCMAT fieldwork did not indicate that teacher positions were posted on college job boards, or that the district attended virtual or on-site teacher job events.

7. The HR Department has developed detailed selection procedures for recruitment for both hiring managers and site administrators. They include interview, rating procedures, and selection. During fieldwork, staff reported that HR staff play less of a role than in previous reviews in selection procedures, and much of the selection process responsibility has been transferred to the hiring managers and site administration.

8. The district does not offer hiring incentives for hard-to-fill teaching positions. Hiring incentives are an effective recruitment strategy that would enhance the district's recruitment profile.

9. Interviewees stated that the district continues to build relationships with local universities and encourages opportunities for student teaching. A review of documentation submitted during FCMAT fieldwork provided evidence of engagement with teaching programs, university job postings, or other correspondence, which provides verification of university engagement.

10. The HR Department updated a significant number of job descriptions during the reporting period. Many of the job descriptions reviewed include a proposal date, but no evidence of board approval. The revisions reflect a reorganization in the HR Department, and changes in other management positions as shown below:

    - Executive Director of Fiscal Services (Proposed 1-15-20)
    - Executive Director of State and Federal Programs (Proposed 5-6-20)
    - Senior Executive Director of Fiscal Services (Proposed 4-22-20)
    - Deputy Chief Facilities & Operations Officer (Proposed 4-22-20)
    - Executive Director of State and Federal Programs (Proposed 5-6-20)
    - Executive Director of Human Resources & Risk Management (Proposed 7-22-20)
    - Benefits & Risk Management Analyst (Proposed 7-22-20)
    - Human Resources Assistant (Proposed 7-22-20)
    - Human Resources Generalist (Proposed 7-22-20)
    - Human Resources Specialist (Proposed 7-22-20)
    - Human Resources Manager (Proposed 7-22-20)
    - Human Resources Specialist II (Proposed 1-13-21)

11. Revised job descriptions included all job functions listed under essential duties and responsibilities, and a statement that essential functions were designated with an italicized "E." Marginal job duties were included in the section but were not noted with an "E" if they were not essential, including "other duties as assigned." According to the Equal Employment Opportunity Commission (EEOC), the enforcement agency for the Americans with Disabilities Act, job descriptions must identify, which functions are essential, and employers must make employment decisions based on the essential functions. Other functions that are not designated essential are categorized as marginal and are not to be used as a basis for employment decisions, and both essential and marginal functions must be clearly identified in job descriptions. The job descriptions provided were on the standardized templates and formats.

12. Interviewees stated that many of the selection steps such as choosing panel members, chairing interviews, and checking references have been transitioned to the hiring managers and site administration. In addition to the hardship of coordinating interview processes, this has also affected the recruitment timelines and the district's ability to recruit qualified candidates.

Recommendations for Recovery

1. The district should modify the annual recruitment budget to include attendance at job and career fairs, particularly for teacher recruitment.

2. The district should consider streamlining recruitment tools, especially for teachers which could be beneficial in improving the district's recruitment capabilities.

3. The district should continue to update job descriptions to meet legal requirements and district needs as well as include adoption/revision dates and clearly identify job functions as essential and marginal to comply with the EEOC.

4. The district should continue to use the standardized formatting and templates for all job descriptions.

5. The district should develop and offer hiring incentives 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 streamline the use of recruitment websites, for ongoing recruitments of all areas of need. The district's recruitment efforts would benefit from close review of NEOGOV, EDJOIN, and Elephant Jobs to determine the most effective online tool for recruitment needs.

8. The district should limit the outsourcing of staff via independent contractors and consultants for personnel and recruitment needs for all permanent positions. This will assist in mitigating employment costs and provide administrative oversight of internal employees.

9. The HR Department should implement shared procedures with the Business Services Department to maintain legally compliant relationships with consultants and independent contractors who are retirees of the CalPERS or CalSTRS retirement systems. Procedures should be developed that include the chief HR officer application of the "common law control test," and communication protocols from HR to Business Services to assist in the monitoring of earnings.

10. The district should analyze recruitment timelines and procedures, and determine if the process impedes its ability to recruit highly qualified candidates, in addition to the impacts on the hiring manager's workload.

11. The district should ensure that job descriptions include evidence of county administrator/ board approval

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 4

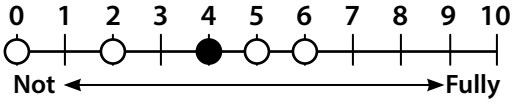
July 2017 Rating: 5

July 2018 Rating: 6

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale: 

3.11 Employee Recruitment/Selection

Professional Standard

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

Findings

1. The HR Department has written procedures on selection and hiring, including paper screening, interview panel procedures, and reference checking. The department uses standard interview questions and a weighted scoring system as a part of selection. The district performs routine preemployment testing of classified employees as a part of the selection process.

2. The HR Department continues to provide hiring managers with training on the selection and hiring procedures and nondiscrimination in employment. Documentation provided included part two of training in the area of cultural sensitivity and unconscious bias. Although it is unclear whether the sensitivity training was specifically for recruitment, or an overview on the topic for district leadership, details regarding unconscious bias were included in the leadership training. Interviews indicated that a hiring manager trained in these selection procedures chaired all first-round interviews. Interviews also indicated that there has been a change in procedures that transfer the hiring responsibility, including reference checks to hiring managers. Supervisors indicated that was burdensome and impeded their ability to manage an efficient recruitment process.

3. The HR Department employs a human resources generalist who handles credentialing and is ensuring that all certificated applicants are appropriately credentialed and assigned.

4. A review of randomly selected recruitment files was completed during fieldwork. Of the five recruitment files for certificated teachers selected, four (or 80%) included verification that two reference checks were completed and one (or 20%) included verification that three reference checks were completed. All recruitment files reviewed included evidence of completed reference checks. This is a significant improvement from the previous review.

5. The HR Department continues to appropriately maintain recruitment files for each certificated, classified and management recruitment.

Recommendations for Recovery

1. The district should continue to provide hiring managers with annual training in selection procedures, including accessing applications on Elephant Jobs, EDJOIN, and NEOGOV, screening protocols, reference checking procedures, and nondiscrimination practices.

2. The district should continue to ensure that the hiring manager, an HR representative, or other management employee who has been trained in the selection procedures and processes chairs all interview panels. The HR Department should consider providing an HR representative to chair interviews when needed to ensure efficient recruitment procedures.

3. The district should continue to ensure that interview panel members are consistently required to complete the confidentiality statement. The statement should be maintained as part of the recruitment file. Panel chairs should ensure that they brief panel members of their responsibility for maintaining a fair and legally compliant process.

4. Reference checking should continue to be consistently performed when selecting certificated, classified and management personnel. 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. Verification of reference checks should continue to be included in recruitment files.

5. The district should continue to maintain recruitment files separate from employment record/personnel files. Recruitment records should be retained as temporary personnel records, and records should be disposed of according to the district's retention policy.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

July 2016 Rating: 6

July 2017 Rating: 8

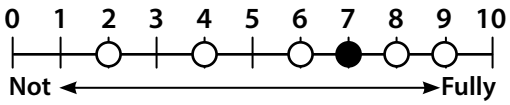
July 2018 Rating: 9

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



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 revised job descriptions indicate that the duties of these positions were not revised during the year in review. Based on interviews and FCMAT's review of recruitment files, the district continues to make it a top priority to hire strong leaders.

2. Recruitment logs for principal positions indicate that, on average, first-round interviews are held within three weeks of the date of posting. The district maintains an efficient and competitive hiring process for principal positions; however, the ability to attract qualified candidates has been affected by the lack of competitive salaries for this position.

3. The district uses a single certificated administrator evaluation form that aligns with guidelines from the California Professional Standards for Educational Leaders. While the title of the uploaded document indicates that it was updated in 2019, the form itself contains no such information. A sample review of principal personnel files indicated that three of the five principals reviewed or 60% of the principal employment files reviewed included a recent evaluation in their personnel file.

4. The executive of elementary education in the Educational Services Department has been assigned to evaluate all of the district's principals. This duty was previously shared with the executive director of secondary education; however, that position is vacant. The district reports that its principal evaluations are scheduled to be completed in 2020/21; however, no documentation was provided that showed the status of those evaluations.

5. The HR Department provided FCMAT with a list of principals who were last evaluated. Included on the list were 13 of the district's 17 principals. Three principals do not have a record of the last evaluation, two were last evaluated in 2018, 6 were evaluated in 2019, and two principals reflect an evaluation date of June 2020. The data reviewed indicates that only 11.76% of principals submitted for review were evaluated in the 2020 school year.

Recommendations for Recovery

1. The district should continue to recruit and hire principals with strong leadership skills and a track record of successfully leading underperforming schools.

2. The district should continue to review and update the evaluation tool and the metrics used to evaluate principals.

3. Cabinet members or designees who are responsible for the evaluation of principals should continue to use the principal evaluation system based on the California Professional Standards for Educational Leaders.

4. All forms should include their last date of update to ensure use of the most current ones.

5. An annual evaluation should be performed for all principals. An annual listing assigning evaluations should be provided to supervisors responsible for evaluating principals.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 4

July 2016 Rating: 5

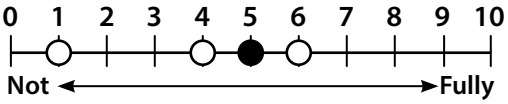
July 2017 Rating: 6

July 2018 Rating: 6

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale: 

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), G.C. 11135, E.C. 56240, E.C. 44253.7)

Findings

1. Board policies 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 but does not allow for electronic record retention. Board policies related to annual notifications in the district were last updated in August 2014, while the CSBA version of the policy was updated in May 2020.

2. The district has trained its managers to assign Keenan Safe Schools online training modules to employees at their sites/departments. Injured employees are assigned Keenan Safe Schools training to improve workplace safety and are required to complete it prior to returning to work.

3. The HR Department continues to provide and document that all employees receive the annually required legal notices including, but not limited to, child abuse reporting, blood-borne 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 uses Keenan Safe Schools online training for mandatory new hire orientations, which includes understanding sexual harassment, blood-borne pathogens, preventing workplace violence, new employee training, and online 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. Approximately 92% of the personnel files reviewed included evidence that employees receive the required legal notices upon initial hire, and approximately 80% showed that managers biennially received the required sexual harassment training. Management files reviewed included 92% verification of the completion of mandated reporter training. Of the personnel files reviewed for certificated and classified nonmanagement staff, 6% did not include verification of completion of mandated reporter training.

Recommendations for Recovery

1. The district should review the most current CSBA policy to ensure legal compliance in the responsibility of annual notifications and update its policies in accordance to ensure 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 ARs
        - Legal References: E.C. 231.5, G.C. 12950, 2 California Code of Regulations (CCR) 7288.0

    - District's Drug-and Alcohol-free Workplace Policies and ARs
        - Legal References: G.C. 8355; 41 United States Code (USC) 8102

    - Use of Pesticide Product, Active Ingredients, Internet Address to Access Information
        - Legal Reference: E.C. 17612

    - Prohibition of Activities That Are Inconsistent, Incompatible, in Conflict With, or Inimical to Duties; Discipline; Appeal
        - Legal Reference: G.C. 1126

    - District's Tobacco-Free Schools Policy and Enforcement Procedures (if the district receives Tobacco-Use Prevention Education funds)
        - Legal Reference: Health and Safety Code 104420

    - AIDS and Hepatitis B Policies and ARs
        - Legal References: Health and Safety Code 120875, 120880

    - Status as a Mandated Reporter of Child Abuse, Reporting Obligations, Confidentiality Rights, Copy of Law
        - Legal References: Penal Code 11165.7, 11166.5

    - Availability of Asbestos Management Plan; Any Inspections, Response Actions or Post-Response Actions Planned or in Progress
        - Legal References: Code of Federal Regulations (CFR) 763.84, 763.93

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 also included in the personnel record. However, the district should consider changing its board policy to allow for electronic retention of these records.

5. The district should ensure that newly hired employees take the five mandatory online trainings before the first day of employment.

6. The district should keep accurate records of all mandated employee trainings and ensure that the records are either kept in the employee personnel file or electronically stored in a secure file. Files that lack the annual documentation should be researched to ensure 100% compliance.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 4

July 2017 Rating: 5

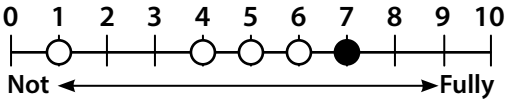
July 2018 Rating: 6

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



4.4 Induction and Professional Development

Legal Standard

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

Findings

1. The district's Board Policy 1312.1 Complaints Concerning District Employees was last updated in August 2014. CSBA provides a version of BP 1312.1 last updated in May 2019.

2. Information about Uniform Complaint Procedures, including how to file a complaint, can be located on the "Contact Us" page of the district website. The executive director of human resources & risk management has been designated as the complaints officer for those concerning school employees. The complaint form can be accessed by clicking the link for "UCP Complaint Form." Users are routed to an electronic form provided by InformedK12. Complainants are then prompted to enter their name and email address to fill out the complaint form, which was updated in April 2020. During fieldwork, FCMAT could not access a Spanish-language version of the form via the district website since once the form is accessed, only an English-language complaint form is available. In addition, the website does not provide information regarding how to access a hard copy complaint form, should the complainant not have access to technology.

3. The executive director of human resources & risk management is responsible for engaging in the interactive process when an employee requests an accommodation or when an event triggers the district's responsibility to engage with employees who may be eligible under the Americans with Disabilities Act. The HR Department assumes responsibility for this process and ensures that leave entitlements are appropriately tracked and monitored, overpayments or underpayments are minimized, and the rights of employees are protected.

4. Managers and supervisors are the district's first line of defense against claims of discrimination. The chief HR officer ensures that supervisors and managers receive training in this area. Trainings include a review of legal requirements, the role of managers and supervisors in identifying triggers, conducting interviews with employees who may be eligible employees under the Americans with Disabilities Act, identifying essential functions, and when HR should be contacted in the process. In addition, the department provided hiring managers with written procedures regarding anti-discriminatory hiring practices in a document titled "Do's and Don'ts." Managers and supervisors were also provided with a two-part training regarding cultural sensitivity training.

5. The HR Department's employee handbooks for certificated and classified employees on its website include information on the process for reporting or handling complaints concerning school employees. There was no documentation that verified that the chief HR officer provided retraining annually to site administrators and department managers on responding to complaints and conducting preliminary investigations.

6. The HR Department uses standardized forms for complaints and for the Americans wth Disabilities Act interactive process. The executive director of human resources & risk management has developed complaint tracking and monitoring systems.

7. The annual notices provided to employees include instructions and excerpts from board policies and administrative regulations regarding nondiscrimination, reasonable accommodations, and employee complaints.

8. Most of the board policies on nondiscrimination and administrative regulations regarding complaint procedures were updated to the CSBA template in April 2019.

9. During fieldwork, FCMAT obtained evidence that postings of nondiscrimination policies have not been placed in most school site offices but had been placed in the majority of site staff rooms. During this review period, no students had been on campuses, but every classroom visited by FCMAT contained a Uniform Complaint Procedure posting.

Recommendations for Recovery

1. The district should review policies concerning complaints and update for compliance with the law.

2. The district should ensure that nondiscrimination policies are posted in all school offices, staff lounges and student government meeting rooms.

3. Nondiscrimination policies should continue to be reviewed and updated according to CSBA's policy updates.

4. The HR Department should 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 HR Department should provide both an English and Spanish version of the complaint form to comply with E.C. 48985, and those affected in the district should have access via the district website. The form should also be made available in Spanish in an alternative hard copy version.

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. Standardized forms for filing complaints should be offered in an alternative hard copy format for complainants who may not have access to technology. Instructions regarding a hard copy version of the complaint form should be included in the complaint procedures.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 4

July 2017 Rating: 5

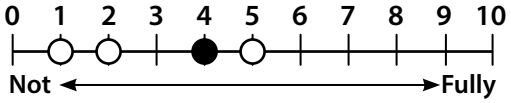
July 2018 Rating: 4

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



4.5 Induction and Professional Development

Professional Standard

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

Findings

1. The HR Department maintains handbooks for the following:

    - Certificated employees (revision 2020-2021)
    - Classified employees (revised March 8, 2020)
    - Substitute teachers (revised November 16, 2017)
    - Classified substitutes (revised March 8, 2021)
    - Special education instructional assistants (April 2017)
    - Custodial (January 2017)
    - Administrators (revised 2015-16)

2. The issuance of the handbooks to new employees is included on the new hire checklist, with the exception of part-time classified employees, and provided during new employee orientation. All handbooks, with the exception of the handbook for administrators, are available online and are easy to access. The Administrators handbook was previously updated in 2015-16; however, it is now accessed by a link on the HR Department website. This link did not exist on the HR Department webpage as of February 25, 2021 per FCMAT's research via the Wayback Machine (available at https://archive.org).

3. The HR annual calendar includes assignments to review and update the employee handbooks each year by June 30 of the fiscal year. As can be seen above, three of the handbooks have been kept current, while the substitute teacher, special education instructional assistant, and custodial handbooks require review and updating. The administrator's handbook was not available for review.

4. The custodial handbook provides detailed cleaning standards and procedures.

5. The HR Department has developed orientation procedures that are consistently implemented. The orientation includes mandatory online training as noted previously. Also included in employee orientation is information on employment such as employee payroll, introduction of key staff members, and a general discussion about the district beliefs and culture.

6. Orientation materials for classified and certificated were submitted for review during FCMAT fieldwork. A PowerPoint for classified and certificated staff orientation was also reviewed. Orientation topics included the district mission and vision, information about

accessing forms, retirement details, employee evaluation, access to collective bargaining agreements, and other important factors related to employment. Other documents reviewed included sign in sheets verifying attendance at orientation; however, content presented to administrators, or administrative staff was not submitted.

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

Recommendations for Recovery

1. The district should review and revise the substitute teacher, special education instructional aide, custodial, and administrator employee handbooks, notify all employees of any changes, and ensure the most current versions of all of the handbooks are available, with the exception of the administrator handbook, to both internal and external users on the HR Department's handbook website.

2. The district should provide administrators with orientation, and include distribution of the handbook during management employee orientation.

3. The district should ensure that systems of accountability ensure consistent implementation to address situations such as those noted with cleaning standards and procedures in an updated custodial handbook.

4. The district should ensure that orientation procedures are implemented consistently and that all new employees receive orientation inclusive of all employee classifications.

5. The district should continue to expand and provide job-specific training for new employees, particularly for substitutes in preparation for their first assignment.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 4

July 2017 Rating: 7

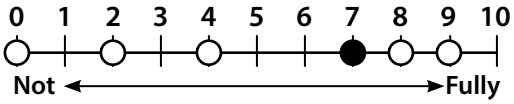
July 2018 Rating: 8

July 2019 Rating: 9

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



4.6 Induction and Professional Development

Professional Standard

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

Findings

1. The HR Department uses new employee checklists that are filed in the personnel file. Revised forms ensure that all legally required notices, such as sexual harassment and complaint, use of pesticides, AIDS/hepatitis B, asbestos management, and the technology use policies (see Standard 4.3) are provided. A signature line for the employee and chief HR officer is included, affirming receipt of all required documents and explanation of all procedures and forms.

2. The HR Department completes the I-9 packet using the current version of Form I-9 as part of the employment process. The I-9 packet of newly hired employees is kept in a separate file as recommended. FCMAT's file review noted only one employment file of all files reviewed that included the employee I-9 in the personnel file.

3. According to the 2010 regulatory changes, I-9 forms can be stored electronically, and the Department of Homeland Security/U.S. Citizenship and Immigration Service recommends that they be kept separate from other employment records. The HR Department has created a separate paper file and I-9 packets are filed alphabetically. The department is working to electronically store many forms and files maintained in the HR Department and should consider the I-9 packet as one of those files to be maintained electronically.

4. The new employee checklists were present in 61% of the personnel records of new employees whose files were included in FCMAT's file review (see Standard 5.4).

5. The county office is responsible for reporting new or rehired employees to the Employment Development Department (EDD) within the 20-day limit required by California Unemployment Insurance Code Sections 1088.5 and 1088.8. The district has received confirmation from the county office that an electronic file is sent two times per month to the EDD to ensure compliance with the 20-day requirement.

Recommendations for Recovery

1. The new employee checklist should continue to be signed by the employee and chief HR officer and include all legally required notices.

2. The HR Department should ensure that the new employee checklist is consistently placed in the employee's personnel file.

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

4. The I-9 form should be omitted from all personnel files and stored electronically.

Standard Fully Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 4

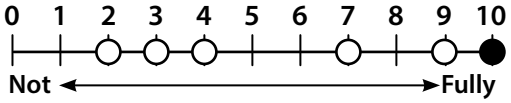
July 2017 Rating: 7

July 2018 Rating: 9

July 2019 Rating: 9

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 10

Implementation Scale: 

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. Interviewees within HR, as well as supervisors throughout the district, indicate that employee absenteeism did not experience a significant change over the prior review period. Interviews indicate that this is attributed to the flexible work schedules allowing employees to work from home due to the COVID-19 pandemic. There was also an influx in state and federal leave entitlements for absences incurred for COVID-19 related reasons, which influenced employee attendance and created additional documentation and tracking functions. Absence summary reports were not provided to FCMAT to verify this.

2. The recent reorganization of the HR Department positions shifted leave tracking responsibilities to newly developed positions and new staff members within the department. This created training needs and additional staff support as newly hired HR employees acclimate to their job responsibilities. The executive director of human resources & risk management oversees the leave tracking functions, which have been streamlined and centralized to the HR specialist position. As an additional layer of oversight, the employee benefit specialist also provides support in helping to manage employee leaves.

3. Interviews indicate that the HR Department has provided guidance for supervisors and office managers on how to report and handle employee leaves. Supervisors report that they continue to feel prepared to handle potential leave abuse before asking for assistance from HR, which is corroborated by HR. Supervisors report that they receive timely and helpful responses from HR when they need assistance. Supervisors also report that HR is responsive to long-term absence needs and has met requests for long term substitutes efficiently.

4. HR has continued taking the responsibility to handle some of the employee leave functions such as monitoring sick leave usage to contact employees that reach five consecutive days of absence, sending Family Medical Leave Act notices to trigger the timeline, and calculating the 100 days of extended sick leave and notifying the employee prior to running out of paid leave. Forms and procedures that were previously implemented are ingrained in everyday activities. Interviewees continue to report strong coordination between HR, Risk Management, and Payroll to ensure that employees on leave are properly tracked. The employee absence tracking file is on a Google drive for Payroll, Risk Management, and HR to access and includes information critical to all three departments in managing individual employee leaves; these three departments now

systemically use and update this file. Risk Management has also developed checklists for each of these departments to complete related to each employee leave, and these documents are centrally updated and tracked by the staff in these departments.

5. The absence tracking and reporting function has been modified to an electronic process via the use of Airtable. A review of the district website indicates that employees can locate information regarding leaves under the "Leaves of Absences" page. Once routed to the page, menu options include COVID-19 related leaves, medical/disability leaves, FMLA, parental bonding, pregnancy disability, and industrial accident leave. Links to various forms are included in addition to information about reasonable accommodations, the employee assistance program, COVID-19 related leaves. All employee leaves are tracked through Airtable. The leave notice is initiated by the employee on the website, which then emails the notification to the HR specialist. This initiates notification to the immediate supervisor, which includes a leave tracking sheet for supervisors to help track the absences. Meetings with Payroll are held regarding absences, and Payroll staff are included in the coordination of long-term leaves, in addition to having access to electronic leave documents. Interviews indicate that staff perceive that the new process works well, but still requires some modifications, which minimize the site supervisor's role in the tracking process and include more direct communication from the employee. The "absence reporting" section in employee handbooks requires all employees to call their absences into Frontline (formerly known as Aesop), and evidence was provided to indicate that employees receive training in this system. Interviews indicate the district needs to provide training and support for administrators on how to access Frontline to view attendance history of their employees, but this has been difficult in the virtual workplace due to COVID-19.. 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. All employees have been provided training and are required to report their absences through Frontline although it was reported that some refuse to use the Frontline system and, instead, call the office manager to report their absence. Office managers are responsible for monitoring employees reporting absences, and if an absence is not reported, this is reported to the HR specialist for follow up.

6. The district provided documentation regarding the policies concerning paid overtime procedures. In addition, supervisor training providing instructions for overtime and compensatory time procedures was submitted. Employees are required to submit an Overtime Pre-Authorization Form prior to the overtime being incurred. Documentation reviewed indicated that a sample of employees had submitted preauthorization of overtime, then submitted verification that the time was worked. Supervisor signatures indicating approval were noted on documentation. Most the approval documentation submitted was not within the year in review, so only a small amount of information was available. FCMAT did receive reports for total overtime worked and compared it with the prior year. These indicated that less overtime was worked in the current, pandemic year compared to a regular year, but also showed potentially excessive custodial time. Overtime hours can be compensated with time off instead of pay and are not tracked. Practices involving the tracking of overtime should be managed as an electronic process and would improve if the process was added to the Airtable document management system.

7. The collective bargaining agreement for classified employees requires accrued vacation to be used within the fiscal year after it is earned, with a maximum carryover of 80 hours, granted on an exception basis. Administrative regulations limit management employees to a maximum carryover of 35 days. Documentation reviewed included vacation balances as of December 2020. A review of vacation balances indicates that there were no employees who had an excess of 80 hours of vacation balance. The HR website includes a Vacation Use Form and a Vacation Plan Form to allow employees to request vacation as well as assisting supervisors in the management of vacation. The link to the Vacation Plan Form did not exist on its website as of January 27, 2021 per FCMAT's research via the Wayback Machine (available at https://archive.org).

Recommendations for Recovery

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

2. The district should continue to require preapproval of all overtime worked, and should also include overtime that is compensated with time off. All overtime worked should be required to be reported to Payroll so that compensatory time off can be centrally tracked and managed since it is a district liability. Management reports should be developed to monitor the amount of overtime worked, whether paid or compensated with time off.

3. The district should continue to require all employees to call the automated substitute calling system when they will be absent and use disciplinary policies for employees who bypass the system. With this approach, absence reporting from the system will include all district employees, and the data can be used to better manage employee leaves and post leave usage to their records.

4. The district should continue to prioritize the implementation of a time and attendance system that allows for employee leave time to be entered at each work site that is validated, posted to employee leave records, and then to the payroll system through the use of Airtable. The district should include management of overtime and compensatory time in the electronic document management through the use of Airtable. This will assist in creating accountability measures, in addition to improving communication between HR and Payroll.

5. The district should continue to monitor accrued vacation to avoid payouts of excess vacation.

6. The district should continue to offer training and professional learning to new 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

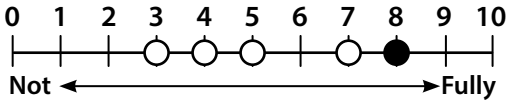
July 2018 Rating: 7

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 8

Implementation Scale:



5.4 Operational Procedures

Legal Standard

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

Findings

1. Twenty-five personnel files, consisting of files for classified and certificated management and nonmanagement employees, were randomly selected and reviewed. These files consistently included the following items:

    - Annual employment notices (providing information regarding step/column placement, pay rates, class, work year, etc.)
    - Teaching credentials (certificated only)
    - Resumes, applications, and transcripts
    - Emergency card information
    - Employment oath signed by the employee

2. Only 44% of the files contained a file inspections sheet compared to 100% during our last review. Nearly all of the personnel files that did not contain a file inspection sheet were files of employees hired within the last four years, indicating that the department staff do not consistently include a file inspection sheet.

3. While 88% of the files contained an employment history record card, 23% of those with an employment record card did not reflect changes in work site, promotions, or reinstatement following a layoff.

4. The number of classified and certificated management files including evidence that the employee completed the required biennial sexual harassment training (see Standard 4.3) was up from 66% at the time of the last review to 80% in current year.

5. The percent of personnel files containing evidence that employees completed mandated reporter training, was 92% compared to 85% at the time of the last review, indicating that the district is doing more to ensure compliance with this requirement (see Standard 4.3).

6. Of the files reviewed, only one contained the Form I-9, which is a significant improvement over prior years (see Standard 4.6).

7. Personnel files, health files, Workers' Compensation files, Americans with Disabilities Act files, and legal files continue to be stored in the locked records room. All file cabinets in the records room are also locked.

8. Evidence indicated that annual notice affidavits are completed as required. The Department is now keeping these files electronically, which represents a best practice; however, deviates from BP 4112.9/4212.9/4312.9 (see Standard 4.3).

9. The HR Department has continued to purge confidential medical forms and information related to medical leaves of absence and Workers' Compensation from personnel files. The 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, none contained these forms.

10. The personnel file review indicated that classified management and nonmanagement evaluations are becoming more routine. Of the files reviewed 87 % contained recent evaluations compared to 60% of the certificated management and nonmanagement files. Additionally, one certificated nonmanagement file included three letters of reprimand related to misconduct, which occurred years before FCMAT's review, yet no evaluations were on file despite the long tenure of the employee.

11. The records review included evidence of progressive discipline and the use of performance improvement plans. However, one performance plan reviewed included a review date of February 11, 202,1 but notes regarding who would monitor or provide feedback were not evident and it appeared that the February 11, 2021 review had not occurred. At a minimum, it had not yet been filed at the time of FCMAT's fieldwork.

12. Fifty-six percent of all files reviewed contained Social Security numbers (SSNs) or other personally identifiable information as compared to 10% at the time of the last review. A majority of the incidence of the SSN not being redacted were found on credentials, transcripts, employment history cards of long-time employees, and retirement system member action forms, indicating that the HR Department continues to make significant progress in this area.

Recommendations for Recovery

1. The employment history record, along with the file inspection sheet, should be the first documents visible to anyone accessing the 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 maintained electronically, and until such time as all personnel files are electronic, changes in employment history should still be documented in the personnel file.

2. The district should ensure that all personnel files contain an inspection sheet. With the exception of those employees who must access personnel files in the course of their duties, anyone who views a personnel file must sign the inspection sheet.

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. Additionally, when an employee requires a performance improvement plan, identifying who will monitor their progress and when progress will be monitored is critical. A review of progress should be timely and in accordance with the performance improvement plan.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 3

July 2017 Rating: 5

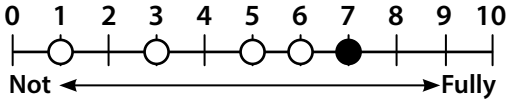
July 2018 Rating: 6

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



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. Since the time of the last review, the HR Department has undertaken a significant reorganization resulting in a need for all desk manuals to be updated. At the time of FCMAT's visit a number of employees in the department were in their positions for less than six months. Despite this significant change and the short tenure of staff hired for the newly reorganized positions, desk manuals are under development, are superior in terms of content and organization than desk manuals developed in the past, and some are nearly completed. Desk manuals are dynamic documents and will require continual revision. The desk manuals of positions affected the least by the reorganization have also been revised since FCMATs last visit. All desk manuals continue to be housed on the HR shared drive.

2. 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. The certificated, classified, and classified substitute handbooks have all been updated in the last year. The special education instructional assistant, custodial, and substitute teacher handbooks are all dated 2017 and are overdue for revision. The district should review handbooks annually as employment laws are ever changing, as are district procedures, and handbooks should be kept up to safeguard the district and employees. For example, the handbooks dated 2017 are likely outdated, particularly if any changes have been made in substitute pay rates, procedures related to timesheets and/or school and site personnel.

3. While the reorganization has had a dramatic, and positive, impact on the organization of essential HR functions, each position has an identified back up and there is evidence of cross-training. Department customers continue to report more standardized procedures in HR, improved customer service, and faster responses.

4. The HR Department's annual calendar, which includes the Risk Management Department calendar items, continues to be used as a standing agenda item for discussion at the HR staff meetings.

Recommendations for Recovery

1. Department staff should continue to develop, review, and revise their respective desk manuals. Desk manuals are dynamic documents and require revision any time a change is made in a procedure or systems improvement.

2. The district should continue to update the HR annual calendar as necessary to keep it up to date. It should continue to be reviewed during each staff meeting to ensure that all staff members understand their role in ensuring these major activities are accomplished.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 5

July 2017 Rating: 6

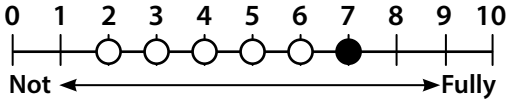
July 2018 Rating: 6

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



5.7 Operational Procedures

Professional Standard

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

Findings

1. HR, Business, Payroll, and Risk Management continue to hold regularly scheduled monthly meetings to coordinate employee issues, provide training, and prepare cross-departmental procedures and forms, which are stored on a shared drive. For example, evidence provided to FCMAT included agendas from weekly meetings on leaves of absence, training on new payroll forms, and time sheet training. Staff members in these departments report that the meetings are systemic and are essential in ensuring that employee situations are handled correctly. In between meetings, individual staff members report that they easily communicate with the other departments as needed when situations arise. Evidence was provided indicating the agenda items for discussion at the cross-departmental meetings, follow up confirming decisions and remaining tasks from each meeting, and individual communications between meetings.

2. While HR and Business Services continue to be located in different buildings on the district office campus, it has not created barriers to their communication. However, it is common that employees visiting HR are often directed to the business office, which can create a hardship for employees.

Recommendations for Recovery

1. The district should continue its monthly regularly scheduled meetings between key HR, Business Services, Payroll, and Risk Management staff. They continue to develop new forms and cross-departmental procedures and to coordinate training.

2. The district should consider options for moving the HR and Business Services departments to the same building. This would serve customers better and foster better communication between the departments.

Standard Fully Implemented

July 2013 Rating: 3

July 2014 Rating: 0

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 6

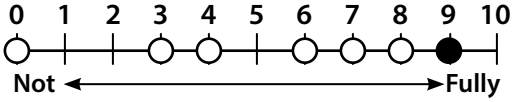
July 2018 Rating: 7

July 2019 Rating: 8

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 9

Implementation Scale:



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. Due to the HR Department reorganization, half of the department staff are new and required training on the essential functions of their position. Trainings included sessions on the HRS system, employee leave tracking and monitoring, layoffs, project management applications, and district personnel commission rules.

2. Newly hired staff in the HR office were not familiar with the HRS system and training provided by outgoing staff was reportedly insufficient. Given the sense of urgency, LACOE stepped in and provided immediate training. Five staff members are trained in HRS, which exceeds the number of staff who were previously trained. FCMAT was not provided with a specific budget for use in departmental staff training.

3. Verification of attendance at LACOE trainings included the following:

    - HRS
    - Use of Technology
    - Employee Leaves
    - Processing New Hires
    - Managing Extra Duty Assignments
    - Out-of-Class Pay
    - Minimum Wage
    - Seniority and Longevity
    - Credential Analyst Job-alike
    - Personnel Tables
    - Work Calendars

Recommendations for Recovery

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

2. The district should provide the HR Department with an annual budget to ensure resources are allocated for this purpose and make certain the department is strategic in selecting trainings each year.

3. The HR Department should continue to send a representative to all personnel-related trainings provided by the county office whenever possible.

Standard Fully Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 5

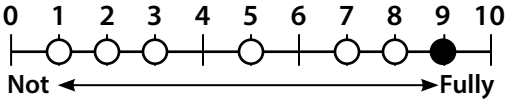
July 2018 Rating: 7

July 2019 Rating: 8

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 9

Implementation Scale:



5.10 Operational Procedures

Professional Standard

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

Findings

1. The district developed a "Certificated Permanent Layoff Timeline 2020-21 SY." The timeline identified specific tasks, the status of each task, and staff responsible. The timeline, which begins with enrollment projects for the subsequent school year, begins in October.

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. Additionally, training was provided to principals regarding the certificated staffing timeline, status of layoffs, and transfer procedures and discussions regarding enrollment projections, staffing needs, and assistance in preparing tentative master schedules at the secondary schools began in early January.

3. In addition to meeting with principals to review staffing and enrollment projections, district leadership met with each site administrator to review current staffing, anticipated attrition due to resignations or retirements, employees on temporary contracts, and any anticipated nonreelections.

4. The district also engaged with site administrators around the vision for their school for the subsequent year and, in particular, any programmatic changes that would require new positions and new position descriptions.

5. The district does not have established staffing ratios other than those listed in the collective bargaining agreements.

6. This district anticipates some attrition for the 2021-22 school year. However, despite the need to further reduce certificated employees due to declining enrollment, the decision has been made to not reduce certificated service due to the pandemic, the potential for continued social distancing and the potential need for a hybrid learning model. In 2021-22, the district will fund these 19.0 FTE teachers out of one-time fund**.**

Recommendations for Recovery

1. The HR Department should continue to work in collaboration with the Business Services and Educational Services departments, as well as school sites, to develop accurate enrollment projections no later than January of each year. In collaboration, changes in the instructional program are considered when identifying staffing needs for subsequent

years, and enrollment projections, instructional program changes, and student needs are considered as the master schedules are developed at the district's secondary schools. This practice has been implemented for five full years and is becoming systematic.

2. The "Certificated Permanent Layoff Timeline 2020-21 SY", has been implemented consistently over the last five years. The timeline should continue to ensure that reductions in certificated service are identified by the end of January so that necessary reductions can be made within the statutory timeline, and preliminary layoff notices issued by March 15. However, the district has a long practice of re-employing certificated employees as positions are not eliminated in HRS and appear to be vacant. Personnel requisitions are generated and staff are reemployed, resulting in perennial overstaffing.

3. The district should continue to monitor enrollment and class sizes after the school year begins to determine if second semester staffing should be adjusted and help ensure that staffing levels remain constant throughout the school year.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 4

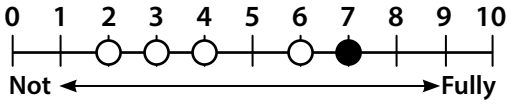
July 2018 Rating: 6

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



5.11 Operational Procedures

Professional Standard

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

Findings

1. Board policy and administrative regulations require the board to approve appointments of new personnel on the recommendation of the superintendent. Since the district has a county administrator and the board is advisory, the county administrator regularly holds public meetings. Personnel transactions are brought to the meetings and approved by the county administrator. Assignments, reassignments, transfers, demotions, and other personnel actions are governed by collective bargaining agreements for represented employees and by board policy for those who are nonrepresented.

2. BP 3314, Payment For Goods And Services, states that "Newly budgeted positions shall be approved at a Board meeting prior to filling the position. Payroll for new employees hired in open positions shall be processed with ratification of the employment occurring at a regularly scheduled Board meeting." This allows changes to the position control database to be based on board/county administrator approval/ratification. The HR Department has procedures to ensure that all personnel transactions are submitted to the advisory board/county administrator for approval/ratification.

3. Each request to fill a vacancy is reviewed by cabinet to determine whether the vacancy needs to be filled. All new or modified positions are also submitted to cabinet for approval.

4. The district continues to follow the process established in 2018-19 for hiring coaches, which includes providing training to school sites and the tracking and monitoring of required certifications.

5. The district continues to improve the process and timeliness of hiring procedures. The personnel requisition process is now electronic and the 13-step process is being reduced to seven steps.

6. The HR and Business Services departments worked together to improve the processing of extra duty assignments/pay saving labor hours and eliminating the need to add, for example, hundreds of position control numbers to process payment for professional development attended by all certificated employees.

7. The district's CBO reported that, upon his arrival in September 2020, the district's position control system contained many open positions that should have been closed. He was able to accomplish much of that work prior to the district's 2020-21 first interim report;

however, FCMAT found the position control system had not been properly maintained or reconciled and that there were numerous inconsistencies such as positions that should have been closed in HRS showing as vacant, making it an unreliable budgeting tool.

8. The HR Department has not let the obstacles associated with HRS, its position control shortcomings, or the delayed implementation of BEST stand in the way of progress. The department is using Airtable, a cloud-based spreadsheet-database hybrid, to fill the information access gap. Implementation of Airtable began in HR and is beginning to be used throughout the district. Airtable is able to sync with other databases and information systems, eliminating the need for data entry that is duplicative. Airtable will also be applicable post-BEST implementation.

9. The district again this year reports that no misassignments were detected during the credentials and assignments audit performed by the county office. The county office is implementing an automatic download of information from HRS to Aeries so that the most current credential information is included in the CALPADS/CBEDS reporting for next year.

10. Consistent with the last review, budget controls and preauthorizations continue to be in place for multiple extra duty, extra hours, and overtime assignments. Payroll continues to ensure principals, directors, office managers, and administrative secretaries submit requisitions in advance. Payroll does not pay employees unless an approved position control form has been submitted and is board/county administrator approved. Evidence provided to FCMAT verifies the existence of these controls and a centralized tracking mechanism for overtime worked; however, minutes of the February 10, 2021 meeting of HR, Risk Management and Business Services states that some employees are working overtime without prior approval and that a joint communication will be prepared to remind everyone of the policy. The district has a process to monitor the extra-duty assignments of part-time classified employees to ensure that the extra hours do not become part of the employee's regular assignment by default according to E.C. 45137.

11. Payroll and HR staff members reported that they meet monthly to reconcile position control. If errors are found, personnel requisitions are prepared. As a part of budget development for 2020-21, the information from position control was relied on for budget development.

12. Certain vacancies in the Special Education Department are filled by contracting with a nonpublic agency (NPA), such as instructional assistants and behavior-related positions. The district arranged for an external review of these engagements in 2019-20. Since that time, the special education department has audited every individualized education plan of students requiring a 1-to-1 instructional assistant being provided by an NPA. As a result, there is a plan to fade the level of support provided to these students, and, to the extent possible, eliminate the need for a large majority of 1-to-1 NPA positions. Additionally, the district has developed job descriptions for positions that have been contracted out, such as Board Certified Behavioral Assistants (BCBAs). The lack of comparability in pay has made it difficult to recruit and hire qualified BCBAs as well as other contract positions.

Recommendations for Recovery

1. The district should continue to implement the electronic personnel requisition process with fidelity, which includes annual training to school site administrators and office managers.

2. The HR Department should continue to ensure that all personnel transactions are submitted to the advisory board/county administrator for approval/ratification.

3. The district should continue to implement the process for hiring coaches and monitoring required certifications as well as the new process for managing extra duty assignments.

4. The payroll and HR staff members should continue to meet monthly to reconcile position control.

5. The district should continue to reduce the number of contracted employees in special education.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 3

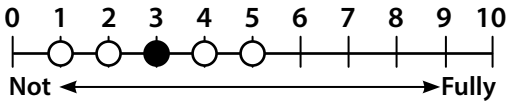
July 2018 Rating: 5

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



7.1 Use of Technology

Professional Standard

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

Findings

1. The district uses the LACOE software applications HRS for position control and HR functions and PeopleSoft for budget and business functions. Implementation of the BEST system, which will replace PeopleSoft, has been delayed. However, the HR Department has not allowed HRS's limitations, its position control shortcomings or the delayed implementation of BEST, to impede progress. The department is using Airtable, a cloud-based spreadsheet-database hybrid, to fill the information access gap. Implementation of Airtable began in HR and is beginning to be used throughout the district. The district also uses Airtable for tracking employee absences, leaves, industrial injuries, and the return-to-work program.

2. For more than three years, the district has used NEOGOV for classified job openings and applicant tracking. HR staff and hiring managers across the district report that this system works well for the recruitment and selection activities related to classified personnel. Most recently, the district added the use of Job Elephant, an online recruitment service with experience in recruiting for academic positions. Additionally, the district uses Edjoin for posting certificated openings, which also provides for applicant tracking.

3. The district has continued to use online personnel requisitions through the Informed K12 system for both classified and certificated positions. The department or school site initiates and authorizes the requisition, which is then reviewed and/or authorized by cabinet, the categorical program director (if applicable), Business Services, HR, and Payroll. All requests to fill vacancies, as well as all increases in FTE, are reviewed by cabinet. The 13-step process is being reduced to seven steps to ensure more timely processing of requisitions without compromising internal controls.

4. The district uses position control for both full-and part-time positions and assignments and uses multiple position control systems for amounts for overtime, extra-duty pay, stipends, substitutes, vacation payouts and estimated column movements. The district accounts for overtime, extra-duty pay, stipends and substitutes by placing a vacant position in the position control system. Staff interviewed and documents provided indicate that employment actions are no longer held up awaiting approval/ratification by the board of education.

5. The district attempts to ensure that overtime is preauthorized and that the processing of bilingual stipends, committee stipends, and extra duty stipends are formally requested and processed timely. However, as reported in Standard 5.11, some overtime that had not been preapproved was reportedly paid.

6. The HRS system drives the payroll system and without an employee being in the HRS system, payroll will not be generated for that employee. Similarly, if incorrect information is contained in HRS, payroll information will be incorrect. The district issues manual advances from its revolving account to deal with these situations. FCMAT's review of the revolving account showed that in some months, there were a few hand-written checks for missed payments, and in others, more than 10. The HRS/position control system is not reconciled to actual payroll.

7. See Standard 5.11 for additional findings related to position control.

Recommendations for Recovery

1. The migration to the BEST system will require the district to develop a formal training plan and ensure that all HR staff receive the training and ongoing support to ensure successful implementation.

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. When the county system allows, the district should integrate position control with the payroll system.

3. No matter the system used, position control should be reconciled monthly 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

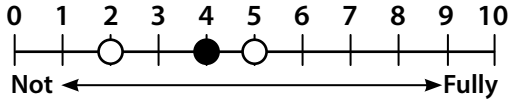
July 2108 Rating: 5

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



7.2 Use of Technology

Professional Standard

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

Findings

1. The HR Department website continues to be easily found from the district's home page. The website includes many resources for the public and for employees, such as a division staff directory, menu of services, procedures and forms, employee handbooks, annual notifications, absence management system, collective bargaining agreements, salary schedules, and personnel commission rules. Additionally, the website has been updated to include information related to COVID-19 including COVID-19 leaves of absence request forms, details related to contract tracing, online safety training, and handouts in English and Spanish for disease prevention.

2. The HR Department continues to use NEOGOV and other online recruitment and applicant tracking systems (see Standard 7.1) to handle classified recruitments. Hiring managers have been provided training on how to access these systems to review applicant paperwork.

3. Online personnel requisitions and the workflow continue to be used by staff across the district. The system is fully functional, has been reduced in steps (see Standards 5.11 and 7.1), and is cited by users as a significant gain in efficiency and a way to track the progress of requisitions.

4. The HR Department has experienced a significant reorganization requiring new staff to be trained in the use of technology, including HRS (see Standard 5.8).

5. The HR Department continues to use a shared drive to which all staff members in the department have access to coordinate staff calendars and meetings, and document and share procedures and desk manuals as they become available, which enhances cross-training. Staff members have incorporated access to the shared drive as a regular part of their daily work. Shared drives have also been made available by the IT Department for Risk Management separately and for combined Payroll/Risk Management/HR use.

6. HR has continued to use and improve its online on-boarding process for new employees, which has been of significant benefit during the COVID-19 pandemic.

Recommendations for Recovery

1. The district should ensure recurring training, possibly annually, for the existing technologies used by the HR Department staff.

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 receive adequate training to implement and maintain these additional systems.

Standard Fully Implemented

July 2013 Rating: 4

July 2014 Rating: 4

July 2015 Rating: 4

July 2016 Rating: 4

July 2017 Rating: 6

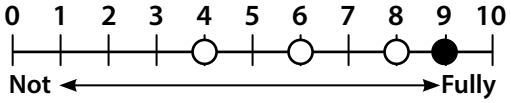
July 2018 Rating: 8

July 2019 Rating: 8

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 9

Implementation Scale:



8.1 Evaluation/Due Process Assistance

Legal Standard

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

Findings

1. The 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. Classified employees with permanent status must be evaluated annually. These Education Code requirements were not waived due to the COVID-19 pandemic. However, the district entered into MOU agreements with its represented certificated employees to suspend evaluations of permanent staff in the middle of the 2019-20 school year and to waive the evaluation requirements for permanent staff for the 2020-21 school year. Evaluations for classified employees were suspended for permanent staff for 2020-21. The district reported that it had consulted with its legal counsel before entering into these MOUs and included language that disciplinary matters would continue to be addressed during the waiver period.

3. The HR Department continued to provide supervisors with a list of all probationary employees under their supervision and the schedule for performing the evaluations required prior to the granting of permanency status.

4. The HR Department continued to provide training to supervisors during the 2019-20 school year, including training in effective evaluation techniques; however, it was a reduced version due to COVID-19. Managers continue to consistently report receiving improved guidance and support in this area.

5. The HR Department provided training related to classified employee discipline and protocols related to nonreelection of certificated staff, probationary release of classified personnel, the granting of permanency status, progressive discipline, conducting investigations of reported poor performance or misconduct, effective supervision, and motivating employees.

6. The district has not established written procedures for classified employee performance improvement planning, but has developed and provided training in the use of standard forms for this purpose. The improvement plan provides the employee with examples of unsatisfactory performance in the areas of work quantity, quality, work habits, personal relations, and initiative. The plan does not; however, identify who will monitor the

plan and provide support or when progress will be measured. The personnel file review found evidence of improvement planning. One of the 15 classified nonmanagement files included in the file review contained an improvement plan. The areas in need of improvement included quality of work, work habits, initiative, and personal relations. The plan was scheduled for review by February 11, 2021 but had not been reviewed at the time of FCMATs fieldwork in mid-March.

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

Recommendations for Recovery

1. The suspension of certificated evaluations in 2019-20 and the waiving of evaluations in 2020-21 for permanent employees will require that all certificated employees in the district be evaluated in 2021-22, placing significant pressure on school site administrators and increasing workload concerns. While FCMAT does not recommend that the district continue to violate education code requirements by postponing some portion of the overdue evaluations to 2023-24, the district needs to be aware of the obstacles this presents in 2022-23 and in subsequent years and provide additional support to school site administrators in this area.

2. The district should continue to consult with legal counsel when contemplating waiving provisions of the Education Code related to the evaluation of certificated and classified employees.

3. The evaluations of supervisors 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 districts standard performance improvement forms. Additionally, managers should be expected to hold employees accountable to high standards of conduct through progressive discipline measures.

4. 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.

5. The district should ensure that managers continue to receive training annually on effective supervision and evaluation techniques. The district should continue to ensure that annual training is provided in progressive discipline and improvement planning.

6. 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.

7. The district should continue to enter and track employee status (temporary, probationary, permanent) in the position control system.

8. The district should continue to implement the performance improvement plan form and process and offer struggling employees assistance and support. The district should add to the improvement plan when progress will be measured and who will support the employee and monitor progress as well as provide directives/suggestions for improvements.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 4

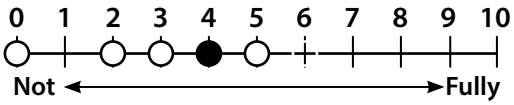
July 2018 Rating: 5

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



8.3 Evaluation/Due Process Assistance

Professional Standard

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

Findings

1. The district has convened an evaluation committee to review classified evaluation forms and recommend revisions to the classified collective bargaining team. The classified bargaining unit has appointed unit members to participate in this work. At the time of FCMATs fieldwork, the committee had met three times and was reviewing a large number of evaluation forms from other districts. All forms under review included job-specific evaluation criteria related to minimum competencies.

2. The district and the ITA evaluation committee are working together to develop and recommend new evaluation forms and procedures that align with the California Standards for the Teaching Profession (CSTP).

3. The district entered into agreements with ITA and CalPro to waive the provisions of the Education Code related to evaluations during the 2020-21 school year but did seek legal counsel regarding the waivability of these provisions (See Standard 8.1).

4. FCMAT's personnel file review (See Standard 5.4) indicates that some certificated nonmanagement employees have not been evaluated annually as required by law or the ITA collective bargaining agreement.

Recommendations for Recovery

1. Negotiated change 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.

2. Negotiated changes to the certificated evaluation tool should ensure that criteria are consistent with the CSTP and that the tool ensures that teachers meet minimum competencies when granted permanency status.

3. The district should continue to track completion of certificated and classified management and nonmanagement evaluations.

4. The district should ensure that evaluations are completed as required by law and local collective bargaining agreements, are timely, and placed in personnel files.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 1

July 2017 Rating: 3

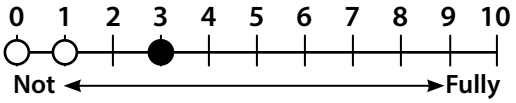
July 2018 Rating: 3

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



9.5 Employee Services

Professional Standard

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

Findings

1. The reorganization of the HR Department included moving Risk Management into the department. The executive director of HR also has oversight of the risk management program and is supported by a benefits and risk management analyst.

2. The HR Department has prepared written procedures and checklists for managing Workers' Compensation cases, and most of the process, including the assignment of modified and/or light duty, has been automated. The major duties of benefits and risk management analyst can be backed up by other staff in HR as necessary.

3. During the last reporting period, the district has implemented a telemedicine program that provides employees with an industrial injury medication via a phone consultation.

4. The number of Workers' Compensation claims decreased from the prior review and is following statewide trends during the COVID-19 pandemic.

5. The district has created a procedures manual for the reporting of industrial injury and illness reporting. All of the forms related to reporting have been implemented through an online process, including instructions for completing the forms. Policies and procedures for work-related injuries/illnesses are included in employee handbooks, and online safety training is provided for new employees as well as those on modified duty and which are accessible from the HR website training page.

6. The district has a board policy and administrative regulation that provide for transitional assignments to help employees return to work under temporary light duty. The procedures and standardized forms, including a Transitional Return-to-Work Agreement, continue to be implemented with fidelity, are systemic in their use, and a process for annual review is in place.

7. Payroll and HR have access to information related to critical claim dates through Airtable and continue to implement cross-departmental procedures with fidelity. Employees continue to be notified when their leave is about to be exhausted and are offered Americans with Disabilities Act accommodation meetings to engage them in the interactive process. These procedures and spreadsheets are now systematic and have been implemented consistently for the last three years.

8. The cabinet has received two updates from Risk Management on its modified duty/return-to-work program. The first during the October 7, 2020 board meeting as part of the Risk Management Department's Workers' Compensation Actuarial Study Findings report. The other was during the March 1, 2021, executive cabinet meeting. Due to the pandemic and school closures, the activity in the program had been reduced from that seen in prior reviews.

Recommendations for Recovery

1. The HR Department should continue its process for providing cabinet with updates on the Workers' Compensation program.

2. The district should continue to conduct investigations of Workers' Compensation claims, actively engaging employees in return-to-work programs, conducting preventive training, providing resources to supervisors and employees, and conducting other best practices in risk management to reduce its costs in the long run.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 2

July 2015 Rating: 1

July 2016 Rating: 2

July 2017 Rating: 5

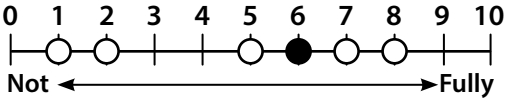
July 2018 Rating: 7

July 2019 Rating: 8

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 6

Implementation Scale:



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. The ITA collective bargaining agreement was renegotiated in 2018 and expires at the end of the 2020-21 school year. The focus during the last reporting period was on memorandums of understanding related to implementation of distance learning during the COVID-19 pandemic. Principals were involved in bargaining district learning MOUs.

2. The CalPro collective bargaining agreement was renegotiated in 2018 and expires at the end of the 2020-21 school year. The focus during the last reporting period was on memorandums of understanding related to the COVID-19 pandemic. Classified managers were involved in bargaining these MOUs.

3. At the time of FCMATs fieldwork, staff reported that the district and both bargaining units were planning to sunshine their proposals for their successor agreements in April 2021.

4. Based on FCMAT's review of the district's website, the collective bargaining agreements, salary schedules, and other related information continue to be accessible on the HR Department website, which is now more easily accessible from the district's home page. The information was found to be current.

Recommendations for Recovery

1. The district should continue to ensure that input from all site administrators and classified department managers is obtained when preparing for labor negotiations each year. This should include feedback on the collective bargaining agreements and proposed changes to the provisions to improve student achievement, management flexibility, and operations.

2. The district should continue to include site administrators and/or department managers who supervise bargaining unit members on the collective bargaining teams as well as a representative from Business Services.

Standard Fully Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 3

July 2016 Rating: 5

July 2017 Rating: 7

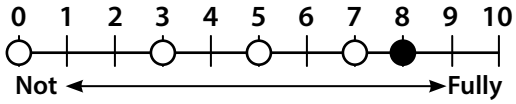
July 2018 Rating: 7

July 2019 Rating: 8

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 8

Implementation Scale:



10.3 Employer/Employee Relations

Professional Standard

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

Findings

1. The grievance process is documented in the collective bargaining agreements, which are accessible along with the forms to administrators and staff on the HR Department website, which is now easily accessible from the district's homepage. No formal grievances were filed during the past year.

2. FCMAT's review of principals' meeting agendas indicate these meetings have been a forum for regular updates and training on collective bargaining provisions such as managing employee leaves, overtime and vacation approvals, excessive tardiness and absenteeism, handling grievances, workplace investigations, conducting employee evaluations, and utilizing performance improvement plans. The collective bargaining agreements and the forms for these purposes are available on the district's website. Supervisors continue to report that they are more equipped to handle issues at the school site, including addressing grievances at the lowest level, but that HR is supportive when needed. The employee handbooks that have been developed are also used in the training and are available on the district's website.

3. The district continues to meet monthly with labor partners. The relationship between ITA and the district continues to improve and the parties are planning training in Interest-based Bargaining.

Recommendations for Recovery

1. The district should continue its regularly scheduled communication meetings with each union to foster the ability to resolve issues at the lowest level.

2. The district should continue its training of new managers and refresher training for incumbent managers, with priority given to managing employee leaves, Workers' Compensation, evaluation, and grievances.

Standard Fully Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 6

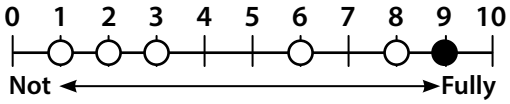
July 2018 Rating: 8

July 2019 Rating: 9

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 9

Implementation Scale:



10.4 Employer/Employee Relations

Professional Standard

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

Findings

1. As discussed in Standard 10.2, the district and both of its bargaining units has been focused on MOUs related to the COVID-19 pandemic.

2. At the time of FCMATs fieldwork, staff reported that the district and both bargaining units were planning to sunshine their proposals for their successor agreements in April 2021. As a result, district administration reported that there have not been any closed session discussions of negotiations during this review period. However, the district has negotiated MOUs related to the COVID-19 pandemic. These MOUs, at a minimum, affect the working conditions of employees, the instructional program, and student outcomes and should have been shared with the board in closed session as negotiations were progressing.

3. The district continues to ensure that a representative from Business Services as well as site and department managers are represented on the management bargaining teams with both unions.

Recommendations for Recovery

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

2. The district should ensure that it timely fulfills its obligations for oversight of any collective bargaining settlements in accordance with AB 1200 and Government Code Section 42131.

3. Changes in the collective bargaining agreements should continue to be sought to ensure that programs and services can better support student achievement and to restore fiscal solvency.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 4

July 2016 Rating: 5

July 2017 Rating: 6

July 2018 Rating: 7

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 6

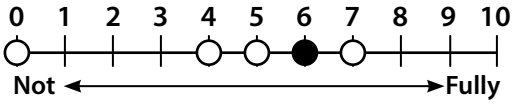
Implementation Scale: 

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
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
1.2	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function has developed a mission statement and objectives directly related to the LEA's goals and provides an annual report of activities and services offered during the year.	1	1	3	3	5	7	8	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7
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
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

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
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
3.8	LEGAL STANDARD – EMPLOYEE RECRUITMENT/ SELECTION In merit system LEAs, recruitment and selection for classified service are in compliance with the rules of the personnel commission and all applicable requirements are followed. (E.C. 45240-45320)	1	1	2	4	4	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4
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

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
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
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
4.3	LEGAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT The LEA has developed a systematic program for identifying areas of need for in-service training for all employees. The LEA has established a process by which all required notices and in-service training sessions have been performed and documented such as those for child abuse reporting, blood-borne pathogens, drug and alcohol-free workplace, sexual harassment, diversity training, and nondiscrimination. (cf. 4112.9/4212.9/4312.9), GC 11135 EC 56240, EC 44253.7)	1	1	1	4	5	6	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7

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
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	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
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

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
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
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
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
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

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
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
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
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
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

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
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
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

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
8.3	PROFESSIONAL STANDARD – EVALUATION/ DUE PROCESS ASSISTANCE Management has the ability to evaluate job requirements and match the requirements to the employee's skills. All classified employees are evaluated on performance at least annually by a management-level employee knowledgeable about their work product. Certificated employees are evaluated as agreed upon in the collective bargaining agreement and California Education Code. The evaluation criteria are clearly communicated and, to the extent possible, measurable. The evaluation includes follow-up on prior performance issues and establishes goals to improve future performance.	0	0	0	1	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3
9.5	PROFESSIONAL STANDARD – EMPLOYEE SERVICES The LEA's Workers' Compensation unit is actively involved in providing injured workers with an opportunity to participate in a modified duty/return-to-work program. Updates are regularly provided to the cabinet.	1	2	1	2	5	7	8	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6
10.2	PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS The personnel function provides a clearly defined process for bargaining with its employee groups that involves site-level administrators.	0	0	3	5	7	7	8	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	8

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
10.3	PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS The personnel function provides all managers and supervisors (certificated and classified) training in contract management with emphasis on the grievance process and administration. The personnel function provides clearly defined forms and procedures in the handling of grievances for its managers and supervisors.	1	1	2	3	6	8	9	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	9
10.4	PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS The personnel function has a process that provides management and the board with information on the impact of bargaining proposals, e.g., fiscal, staffing, management flexibility, student outcomes.	0	0	4	5	6	7	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6
Collective Average Rating		**1.46**	**1.36**	**2.82**	**4.00**	**5.43**	**6.32**	**6.60**	**—**	**6.57**

Pupil Achievement

1.1 Planning Process

Legal Standard

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

Findings

1. The district's chief business official (CBO) began employment in September 2020. The 2020-21 site budget meetings with principals began in January 2021 and were held monthly thereafter, with the CBO in collaboration with the interim executive director of state and federal programs, and each principal. There had been minimal communication with principals during this review period around site budgets and budget planning prior to January 2021. A calendar of budget meetings with principals was provided as well as sample memos to principals dated February 19, 2021 regarding site-budget allocations, line items, and budget transfer instructions related to negative balances.

2. The district no longer implements any kind of site budget procedures manual to inform and guide principals in the management of categorical budgets that includes expectations and timelines. However, it did provide documentation of guidance given to principals on allowable and non-allowable uses of Title I funds.

3. Title I site budgets and budget reports reviewed by FCMAT indicated high percentages of unencumbered Title I funds as of March 1, 2021. The district reported this was due to the lack of requisitions submitted to the district by principals.

4. A review of all school SPSAs indicates that the district is spending Title I funds to supplement and not supplant services and materials provided by the district. However, it was difficult for FCMAT to connect the schools' SPSA budgets with their actual site budgets as the SPSAs were developed in the fall of 2020 and site budgets weren't provided to principals until January 2021.

5. The CDE regularly monitors the district for the appropriate use of federal funds through submitted reports and periodic on-site/online reviews. The district did not have any noncompliance findings related to categorical funds during the most recent Federal Program Monitoring (FPM) review held. The district's next FPM is scheduled for 2021-22.

6. The district's elementary charter school has not previously completed an individual charter LCAP, and although the LCAP requirement for 2020-21 was waived due to the COVID-19 pandemic, neither the elementary nor secondary charters have completed an individual LCP for 2020-21 as required. Neither the law nor regulations single out locally funded charter schools as exempt from the LCAP requirements, nor allows them to be included in their district's LCAP.

Recommendations for Recovery

1. The district should revisit and revise the Title I budget-development process to better align with the school site SPSA development and approval timelines to ensure alignment between School Site Council (SSC) approval of Title I activities and expenditures with actual Title I site allocations. This process should begin in the spring of each preceding fiscal year to ensure that SSCs and the local board have approved SPSA budgets prior to sites expending their allocated funds.

2. The district should create a site budget procedures manual to guide principals in the development and management of site budgets with timelines and expectations for the use of general and categorical funds. Train principals and any other site staff involved with budgeting on these procedures and monitor compliance. Annually review the manual and update as needed.

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.

4. The district's CBO and executive director of state and federal programs should continue to regularly meet with principals to monitor the status of categorical funds throughout the year to ensure that they are spent in a timely and appropriate manner.

5. The district should require all of its dependent charter schools to complete, submit, and post an individual LCAP for 2021-22 using the revised LCAP template.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 5

July 2016 Rating: 6

July 2017 Rating: 6

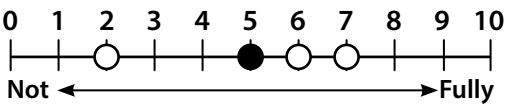
July 2018 Rating: 7

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



1.2 Planning Processes

Legal Standard

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

Findings

1. The board policies and administrative regulations applicable to this standard were last updated and approved at the April 2019 board meeting.

2. The schools continue to be inconsistent in their timelines for electing new officers to the SSC. Even though the district has provided the sites with guidance to elect officers in September each year, schools continue to have elections that range from September to January, with most sites electing new officers in November. SSC minutes provided from some sites did not clearly indicate board elections had occurred. FCMAT did not receive any minutes from one school site for this review period and could not confirm that officers were elected or that the SSC met during this review period.

3. Five SPSAs reflected an SSC approval date in November 2020, six in December 2020, four in January 2021, and two in February 2021. All but two school sites' SSC minutes provided to FCMAT reflected approval of the SPSA and one school site that did not provide minutes. The county administrator/advisory board approved all SPSAs on February 24, 2021.

4. Most schools used a district SSC membership form to show the composition of their councils. Many SSCs had the correct composition of members as required by Education Code 65000, although nine SSC membership forms did not reflect the proper composition, with most of these having more staff representation than an equal number of parents, community members and students combined. Students were represented on all secondary school councils as required.

5. Many SSC minutes were published using a similar format, and some indicated the council's vote on agenda items. However, not all SSC meeting minutes were provided to FCMAT for review and some sites still provide little to no detail in the minutes provided, making it more difficult for those not in attendance to understand the discussions and actions of the council or the results of a council's vote on an action item. Some minutes and/or sign-in forms continue not to include an individual's membership representation, making it difficult to understand the composition of the quorum at each meeting.

6. The district provided training for several SSCs in October 2020, and an additional two sites reported providing their own site-led SSC training during this review period. Three school sites reported their SSCs did not receive training. Although the district has provided direction and training, a review of SSC meeting minutes and interviews indicate various SSCs continue to perform their duties and responsibilities inconsistently between schools.

7. Although district direction is provided to site leadership, the minutes provided for this review period indicate inconsistency across the district in the number of times each council meets, the level of review and input on the school plan, and data and budgetary information shared. SPSAs were aligned to the district Strategic Plan. As required per SB 98, a new LCAP was not developed for the 2020-21 school year, but rather an LCP was developed and adopted on September 30, 2020. The district did not show evidence of any document used to guide school sites in major SSC timelines for annual completion.

8. AR 0420 provides direction for each SSC to conduct a comprehensive needs assessment before developing the content of the SPSA. Most principals reported they did not conduct a comprehensive needs assessment this school year, citing a lack of current student data to review due to the suspension of state testing during the 2019-20 school year. A few principals reported using 2018-19 CAASPP data and other assessment data, such as i-Ready when developing the content of their 2020-21 SPSA.

Recommendations for Recovery

1. The district should provide a document outlining SSC timeline requirements such as election of new members, composition requirements, number of meetings to be held, data and budgetary information needed to review, evaluation of accountability and Dashboard measures, and approval of SPSA within the required timeline. The district should hold site principals accountable to the SSC timeline requirements so that there is consistency across the district.

2. The district should provide a form that outlines the composition requirements for elementary versus secondary SSCs, identifies each member and his or her title as well as the group he or she is representing, signifies the date the council was officially formed by electing members and officers, reports the term to be served, and has a signature line for principals to certify that all the information is correct. This form should be due to the central office leadership no later than October of each year.

3. District leadership should establish quarterly dates for sites to turn in all SSC agendas and minutes for review and monitoring, giving the district the ability to validate that the council is composed of the requisite members, meets regularly, evaluates the effectiveness of programs and expenses under its purview, follows proper guidelines for meetings and is actively engaged in decision-making. Formal reviews should be periodically conducted throughout the year, and the district should provide additional assistance to schools that struggle to meet those requirements, focusing on those with new site leadership.

4. The district should require and enforce a standardized format for reporting SSC minutes to include all relevant information (composition of membership with role of each member clearly delineated, record of attendance, a summary of actions and discussions, and a recording of votes on each action item). In the initial SSC training each year, the district should stress the importance of the minutes being detailed enough for those not in attendance to clearly understand what took place. These should also be formally reviewed by the district periodically throughout the year, and the district should provide

specific assistance to schools that struggle to meet the requirements established. Site administrators should be held accountable for meeting these district requirements.

5. The district should continue to provide annual district training to ensure that SSC members and principals fully understand their roles and are equipped to do their jobs effectively as members.

6. The district should continue to provide principals with district support on issues regarding the lack of parental involvement and lagging engagement. This support allows the councils to focus on developing and implementing their SPSAs in alignment with the district's Strategic Plan and LCAP.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

July 2016 Rating: 4

July 2017 Rating: 5

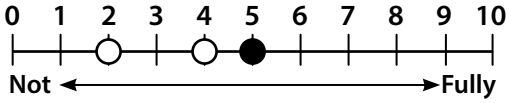
July 2018 Rating: 5

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



1.4 Planning Processes

Professional Standard

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

Findings

1. The district continues to implement and monitor the 2018-2023 Strategic Plan that district leadership, in collaboration with site administrators, staff, and community members developed, communicated and disseminated. The plan outlines five commitments: "The 2023 Commitments" that represent the district promise to its students, parents, and those affected from the community. The plan also identifies four pillars, or capabilities that the district must develop to accomplish its strategies. Aligned under each of the "pillars" are key actions that were identified as priorities for ensuring the district meets its objectives. The district's Theory of Action Plan delineates how Pillar A: Teaching and Learning will be accomplished. The district's LCAP and SPSAs continue to be aligned to the "Five Commitments" and key actions of the Strategic Plan. For example, all SPSAs include the same instructional priorities: 1) close reading, 2) writing to demonstrate understanding and 3) engaging in academic conversations.

2. In collaboration with the LACOE and the CCEE, through the AB 1840 requirement, the district regularly monitors the actions of its Strategic Plan, and specifically, the three IUSD Instructional Performance Indicators for 2020-21. These include: 1) High School Graduation and College/Career Readiness, 2) K-12 Literacy, and 3) K-12 Special Education Programs. The SIR progress monitoring tool was developed by CCEE and LACOE and is used for quarterly reviews with the district. This tool was designed around the Strategic Plan and is aligned to the district's LCAP goals and FCMAT standards. In general, the ratings from the most recent report dated February 2021, indicate that the district is in the early stages of implementation in most areas included in the report.

3. Leadership transitions at the district office continued to disrupt the momentum for district improvement in some programs (e.g., special education, English language learners) since the last review. A number of key district level administrative staff members have been in their positions for 1 1/2 years or less. However, based on written feedback and verbal interviews, staff at all levels (district and site administrators, teachers and other staff) reported an improved culture and climate throughout the district, with high confidence and trust in the current district leadership team's ability to move the district forward.

4. The district administration provided support and resources to principals to assist them in aligning their respective SPSA with the goals in the LCAP and the Strategic Plan's key actions. Resources included a SPSA Checklist, a Plan Template, and a School Site Council SPSA Monitor/Review Template. The SPSA Template and Checklist included components related to the measurable goals for each site, respectively, as well as the data to be used for measuring goal attainment. The SPSAs reviewed by FCMAT contained measurable, realistic goals based on verifiable data.

5. The district held monthly principal meetings, which included routine district business, but also consistently included a number of initiatives to build leadership capacity throughout the district. Some of these initiatives included book studies and discussions around leadership best practices, implementing the CoI, as well as discussions and trainings around the 2020-21 Instructional Priorities. The district provided documentation from its meetings of an exemplar of the CoI process modeled around district assessment completion data. The principals were then provided resources with which to conduct a CoI process using site-specific data with their own staff. In addition to utilizing principals' meetings to build leadership capacity of principals, the district provided numerous pedagogy and curriculum-based trainings using the district's coaches and other experts throughout the year.

6. Principals were expected to conduct virtual classroom monitoring visits in 2020-21 and to provide feedback to teachers. However, FCMAT did not find consistent, effective feedback to teachers in the documentation provided. In addition, various classroom monitoring tools were used for this review period, and some of the feedback forms examined did not represent a culture of high expectations in regard to lesson rigor, with specific feedback for improvement. No evidence indicated that the district conducted exercises to norm the classroom observation rating or observation data with the principals. The district's BP 4115, Personnel states: "The Superintendent or designee shall ensure that evaluation ratings have uniform meaning and are uniformly applied throughout the district." No required classroom monitoring form was used, so there was a variety and inconsistency between school sites for this review period. Staff reported the district provided digiCOACH training in the month prior to FCMAT's visit, and some site administrators reported having begun using this observation tool.

7. The district provided a variety of professional development opportunities for district and site administrators as well as instructional coaches, teachers and site leadership teams. The focus areas for professional development included: Culturally and Linguistically Responsive Teaching and Learning, DIBELS, CoI, Ellevation program and PBIS program. The service agreements for professional development providers were approved by both district administration and LACOE due to the passage of AB 1840.

8. The district leadership communicates a commitment to high expectations and educational excellence through its equity principle, mission statement, and core beliefs outlined in its Strategic Plan. Additionally, it has begun to model the process of full implementation of high-leverage strategies through its CoI activities. However, possibly due to staff turnover, it continues to struggle with implementation of systemic actions to improve student achievement. Student achievement data (Achieve 3000, DIBELS, IABs, and i-Ready), as well as classroom observations, are not indicative of a culture of high expectations for students. In addition, in 2020-21 the district acknowledged its low level of formative assessment completion rates, and recognized that the data from them was not reliable. Therefore, instead of focusing on the use of data to inform teaching and learning, the district exerted a concerted effort to simply improve assessment completion rates of students.

9. The district continues to use the California Professional Standards for Education Leaders (CPSEL), as the criteria for principal evaluations. The executive directors of elementary and secondary education evaluate the principals of the schools to which they have been assigned; however, the executive director of secondary education position is currently filled by an interim. In addition to an initial meeting with each principal early in the year to discuss the evaluation process and set goals for the year, both executive directors stated that they have monthly meetings with the respective principals assigned to them. Additionally, both reported that they have either completed or soon will be completing all of their assigned principal evaluations for 2020-21.

10. The district provided evidence, both through documentation and interviews, that it is more systematically implementing a CoI process throughout the district. The district provided considerable professional development for teachers and administrators related to the CoI process. It also created and implemented the IUSD Professional Learning Calendar with dates embedded for grade spans to administer their respective assessments and conduct a CoI (every 6-8 weeks) from the data produced by those assessments. However, assessments varied during the year from DIBELS in grades K-2 to i-Ready (grades K-12) and Achieve 3000 in grades 9-12 and so there was no consistent thread of information to determine if growth was being made from one assessment cycle to the next. In addition, samples of grade-level CoI work products reviewed by FCMAT indicated that most teachers were simply completing forms and not yet using data to implement systematic and student-driven Response to Intervention strategies.

Recommendations for Recovery

1. The district should ensure that the digiCOACH walk-through observation tool includes the district's instructional priorities. The district should provide written descriptions of compliance and full implementation (a rubric) for each of the strategies and behaviors that will be evaluated and measured. The rubric should be communicated to all staff including district and site administrators, teachers and instructional coaches. The district should direct a collaborative norming process for principal observations based on rubric descriptions. Principals should then provide a continuum of professional development, including the use of instructional coaches, to their respective staff on expectations for implementation of each strategy or behavior. Incrementally focus on a few district key instructional strategies at a time and monitor for effectiveness of implementation with specific feedback to ensure a minimum of 90% implementation with fidelity before focusing on a new set of strategies.

2. The district should continue to support site administrators and teachers with the CoI process to ensure that meaningful and consistent assessment data is produced and used by teachers to identify individual student needs and an effective response to intervention and enrichment.

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

4. The district should ensure that principals are regularly and rigorously evaluated according to the schedule and CPSEL standard criteria established by the district, which includes student achievement. The district should also continue to meet monthly with principals to monitor school site behavior, attendance, and academic data.

5. The district should continue to make a concerted effort to retain effective site leaders and teachers. Because of declining enrollment, the district is forced to provide layoff notices to many of its newly hired teachers, losing effective teachers to other districts as well as the investment made in training them. The district should also develop a rigorous hiring process for new administrators to ensure that it hires only experienced, proven instructional leaders as principals and then provide support and coaching, as needed.

6. The district should continue the collaborative work with CCEE and LACOE to monitor the implementation of the district's Strategic Plan. Consider contracting for support with external agencies/experts to provide expertise in areas where implementation is stagnant and the district does not have the capacity.

7. The district should continue to provide a continuum of supports to teachers that include the deployment of instructional coaches, as needed, release time for teachers to observe effective teachers and well-developed, rubric-based specific feedback to teachers from principals after classroom walk-throughs.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 2

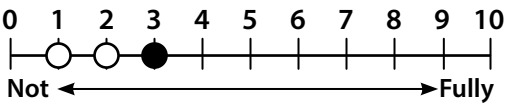
July 2018 Rating: 2

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



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. BP 3000, Business and Non-Instructional Operations Concepts and Roles, adopted on August 4, 2014, and BP 3100, Business and Non-Instructional Operations Budget, adopted on February 20, 2019 both speak expressly to this standard.

2. The district continues to not have a separate fiscal resource allocation plan that is specifically aligned with measurable student achievement outcomes and instructional goals, including, but not limited to, the Essential Program Components.

3. Per SB 98, the district adopted a LCP, which replaced the LCAP for the 2020-21 school year and explained how student learning continuity will be addressed during the COVID-19 pandemic. The LCP described how federal and state funding, including the learning loss mitigation allocation, is used to support the efforts outlined in the plan. The district designated additional funds to provide elementary counseling school support, pupil and family engagement and outreach services, outreach to foster youth and students experiencing homelessness, parent/guardian support for distance learning and student engagement, PBIS, and supports for mental health and social emotional wellbeing. The county administrator/advisory board approved the 2020-21 LCP on September 30, 2020.

4. Site principals reported attending regular, virtual meetings with staff in the Business Services Department to monitor site budgets during 2020-21. Many principals reported a monthly meeting between their site and one or more members of the Business Services Department beginning in January 2021. Additionally, sites reported having met with the interim executive director of state and federal programs to discuss their individual site budgets. Principals reported receiving support with developing their site budget and SPSA.

Recommendations for Recovery

1. The district should ensure the 2021-22 LCAP aligns fiscal resources with measurable student achievement outcomes and instructional goals. Continue to communicate these goals and measurable outcomes to site-level leadership and hold them accountable to align site plans and resources to support these goals.

2. The district should have principal representatives participate in the LCAP planning committee. They should report regularly to the entire group of principals at their monthly meetings and elicit their input as part of the planning process. This guarantees that all sites have a voice in the process, even if they are not part of the planning committee.

3. The district should ensure school site budget development and management that facilitate program implementation to support the goals in the LCAP, the Strategic Plan and SPSAs. This will maximize benefits for students.

4. The district should ensure that the executive director of state and federal programs, Business Services Department budget representatives and site principals continue to meet regularly throughout the year as a system for reviewing the site budgets and helping to make decisions that support the LCAP, Strategic Plan and SPSAs.

5. The district should periodically monitor SSC minutes throughout the year for site-level budget decisions and evaluation of program effectiveness, ensuring that adjustments are made as needed.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 3

July 2017 Rating: 3

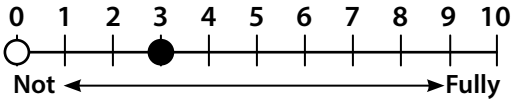
July 2018 Rating: 3

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



1.6 Planning Processes

Professional Standard

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

Findings

1. The district has multiple board policies that speak expressly to this standard such as BP 6161.1 and 6161.11.

2. As discussed in Standard 1.4, the district implemented a new Strategic Plan for 2018-2023. This plan includes key actions related to all of the Essential Program Components.

3. The district provides standards-aligned, board-adopted curriculum in English/language arts (ELA), mathematics, science and social science to its teachers. High school curricular offerings in some A-G requirements, such as Visual and Performing Arts, are limited due to the small size of the district's high schools.

4. The district created and implemented curriculum maps/pacing guides for both ELA and mathematics that include regularly scheduled assessments (every six to eight weeks) such as i-Ready, DIBELS, and Achieve 3000. However, FCMAT could find little evidence that the data provided from the assessments was used to modify or improve the instructional programs.

5. During this review period, teachers could remotely and virtually collaborate weekly because of the abbreviated daily schedule for instruction and weekly professional development time built into the virtual learning schedule. Each school and grade span develops its own plan for collaboration that may include teachers meeting during prep periods and the site paying for rotating substitutes for teacher release time by grade level. District administration reported that it is planning on having future conversations with the ITA around "bank time" for all schools in the district so that it can provide systematic collaboration time for teachers.

6. The district does not provide systematic intervention during the instructional day as recommended by the California State Frameworks in mathematics and ELA and as stated in its LCAP/LCP. The implementation of appropriate interventions aligned to the California Frameworks for ELA and mathematics has not advanced during this review period. The district continues to implement the i-Ready program as its primary system for intervention for grades TK-12 and Achieve 3000 for grades 9-12. i-Ready usage data reviewed by FCMAT indicates that the program is not used consistently throughout the district for 45 minutes per week by students, as designed. High school students in need of credit recovery have the Apex program available. Many TK-8 schools fund an intervention teacher through their Title I allocations. Intervention teachers provide varying levels of

push-in and pull-out services to individual students as well as small groups, depending on the duties assigned to them at their site. Since site funds support the intervention teachers, every principal determines how that teacher will be used at their respective school. With virtual instruction in the 2020-21 school year, teachers were required to provide daily "office hours." Teachers were encouraged to be available to students, families and/or provide additional supports to struggling students. However, FCMAT found little evidence that the "office hour" period was used effectively and consistently by teachers throughout the district, nor was that time monitored for effective use by site or district administrators.

7. The district has not adopted an SBE-approved intensive-level reading intervention program, as described in the California ELA Framework, for grade 4-8 students who are two or more years behind grade level.

8. The district remains in the early stages of developing a coherent MTSS for all students in need across the district even though an MTSS map for academic and behavior interventions was developed and disseminated to district staff in 2017-18. Assessment data results provided by the district from i-Ready, DIBELS, and Achieve 3000 indicate high percentages (generally 30%-50%) of students throughout the district continue to perform well below standard while the California ELA Framework states that no more than 15% of students should require Tier II support. This indicates that effective first instruction still does not occur systematically throughout the district with Tier I supports being provided daily through classroom instruction.

Recommendations for Recovery

1. The district should continue to make the components of effective first instruction a priority for implementation throughout the district, ensuring that teachers and principals receive a continuum of professional development and supports that lead to full implementation (90%-100% of teachers using the components at least 90% of the time). Clearly define the instructional priorities in the Strategic Plan and include them in the digiCOACH walk-through tool so that administrators and teachers understand what each strategy should look like when done effectively. Systematically implement key strategies (2-3 at a time), and continuously monitor the level of implementation throughout the district. Provide additional support to sites, as indicated through monitoring.

2. The district should provide a continuum of supports to grade-level /content area teacher teams to conduct lesson studies to assess the rigor of planned/delivered lessons and student assignments in relation to state standards and adjust them accordingly. The supports should include the use of instructional coaches.

3. The district should continue to define, fully implement, and monitor the district's plan for MTSS, for both academic and behavior issues. The district should begin this process with a thorough review of the California State Framework's research-based protocols, procedures and practices related to MTSS.

4. The district should monitor the effective use and implementation of the i-Ready program to ensure that it is strictly used as designed. This includes ensuring that all students in need of Tier II intervention are provided the recommended time every week and that all components of the program are used with teacher/aide supervision and guidance.

5. The district should continue to provide training to teachers in the district's adopted ELA and mathematics curriculum materials so that they can effectively use all components of the material to provide Tier I interventions within the regular instructional program. Ensure that all teachers use curriculum-embedded formative assessments during the instructional process to appropriately reteach, as needed, based on student understanding.

6. Principals should continue to be provided professional development on the district's curriculum pacing guides and be held responsible for ensuring appropriate pacing of instruction and the administration of assessments on their campus.

7. The district should continue to provide teachers and principals with ongoing training and support in how to use data from assessments to monitor, adjust, and individualize instruction consistent with the Common Core State Standards (CCSS) and the MTSS process. The district should also continue to provide systematic training to teacher teams on the CoI process. District and site administrators should support and monitor collaboration time to ensure that teams use these practices as they work to improve their instruction to meet student needs.

8. The district should continue to monitor that classroom walk-throughs are conducted by principals and provide constructive, specific feedback and support to teachers to focus on continual improvement. Ensure that principals fully understand each of the strategies in the district's Strategic Plan, seek these specifically during walk-throughs and practice norming activities to ensure fidelity districtwide.

9. The district should require schools to delineate actions, aligned to goals in their respective SPSAs that include specified dollar amounts and funding sources. All SSCs should also be required to authentically evaluate the effectiveness of the individual actions in their SPSAs. For example, if a SPSA includes an action for intervention with funding for staff salaries, the SSC should review data related to the effectiveness of the intervention provided during the year.

10. The district should provide systematic teacher collaboration time throughout the district.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 3

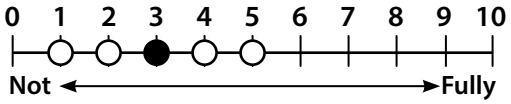
July 2018 Rating: 5

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



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 Information Technology (IT) Department has been moved back under the direct supervision of the chief academic officer in the Educational Services Department. The executive director of IT participates in weekly Educational Services meetings and also attends principals' meetings. This provides opportunities for frequent communication and collaboration of the management and dissemination of student data. The district coordinator of assessment and instructional technology holds weekly meetings with site assessment coordinators where instructional technology is a standing agenda item. The executive director of IT continues working to improve the district technology infrastructure and information systems to provide accurate and timely student data to the LEA.

2. The district has developed a draft technology plan for 2020-2024. The draft plan elements are aligned with the district's Strategic Plan, Theory of Action and the LCAP/LCP documents. Action steps in the draft technology plan address the use of data to increase student achievement by teachers, students, and administrators.

3. The district assessment calendar continues to require the use of technology-based i-Ready assessments, IABs and the ICAs from the CAASPP system, California required CAASPP summative assessments, ELPAC, DIBELS, Achieve 3000 and assessments from the district-adopted instructional materials. Additionally, Imagine Learning and Agile Mind programs are available as supplemental instructional resources with program assessments. Professional development has been provided to principals and teachers on how to access the systems for the technology based assessments. There continues to be minimal evidence that the full range of data reports, tools, and resources available from these assessments for analysis and instructional action planning are used to guide classroom instruction.

4. The district Strategic Plan and LCAP/LCP include goals and action steps related to professional development on the use of student achievement data to improve the instructional and curricular programs and accelerate student learning.

5. The district Strategic Plan and LCAP/LCP include goals and action steps related to implementation of a districtwide, data-based CoI process for data analysis and action planning. A common data analysis process and template were selected by the district for use in this CoI process. Professional development was provided to administrators and teachers on the procedural implementation of the CoI process.

6. Effective use of the SST online system and quality implementation of the SST process continues to vary between school sites.

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 accelerate its efforts to address the goals and action steps in all district plans related to the use of data to increase student achievement, including those requiring additional professional development.

3. The district should continue to frequently and explicitly communicate district expectations to principals and teachers concerning the analysis of student achievement data and the use of this information in guiding instructional planning and the delivery of high quality, effective instruction.

4. The district should continue to develop the common data analysis district process and template for use at all school sites by grade level/department teams. Moving beyond the procedural level, provide additional hands-on, guided practice professional development on the effective use of the process embedded in the district provided template. In the professional development activities, emphasize depth of implementation, including the identification of specific, measurable instructional goals and action steps to address student needs determined through the analysis of student performance data.

5. The district should hold principals and teachers accountable for using the assessment data provided by the district to identify individual student learning needs and for developing and implementing measurable instructional goals and action steps. Site principals should monitor the implementation of instructional action plans, with support from the executive directors of elementary and secondary education.

6. The district should continue to provide principals with ongoing professional development opportunities that strengthen their ability to use short-cycle formative assessment data, as well as district and state summative assessment data, to inform instructional and curricular decisions at the school sites. Include specific strategies/techniques for coaching teachers in the analysis of student achievement data that results in developing and implementing explicit, measurable instructional goals and action steps to plan and deliver high quality, effective instruction.

7. The district should provide ongoing professional development for teachers to increase the depth of their capacity to analyze the variety of reports available from district required assessments and to use the tools and resources provided in the assessment programs as they develop and implement explicit, measurable instructional goals and action steps to address student learning needs.

8. The district should ensure that all sites are using the online SST system. Closely monitor the SST process at all school sites and the implementation of online SST as a component of a districtwide MTSS. Provide ongoing professional development and support to site personnel that results in the consistent, effective use of the online SST system to support student success.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 4

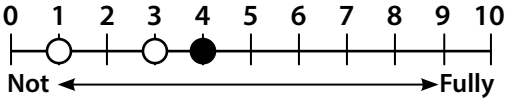
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



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. Teacher evaluations were halted mid-year for 2019-20 and were eliminated for the 2020-21 school year due to the COVID-19 pandemic and the district's MOU with ITA. While the district reported that their legal counsel had been engaged in drafting this MOU, it may violate provisions of Education Code section 44664 regarding certificated personnel evaluations.

2. Like teacher evaluations, those of the CalPRO bargaining unit were also suspended for 2020-21 through an MOU entered into in March 2021. Evaluations for district administrators was not affected by either of these MOUs.

3. Article XVI-Evaluation Procedure of the ITA contract includes verbiage such as the following: "…the principal objective in evaluation is to improve the quality of education in the District," and also states that "…(student assessment) data is to be considered and used solely as a formative assessment tool to inform and shape adjustments to the instructional strategies, etc."

   However, BP 4115 states the following:

   > The Superintendent or designee shall assess the performance of certificated instructional staff as it reasonably relates to the following criteria: Students' progress toward meeting district standards of expected achievement for their grade level in each area of study and, if applicable, towards the state-adopted content standards as measured by state-adopted criterion-referenced assessments.

   There continues to be a discrepancy between the district's BP 4115 and ITA contract Article XVI in the use of student assessment data in the evaluation process of certificated staff. In addition, it is unclear how any assessment data are used in the formative assessment process by teachers. A review of the certificated evaluation form as well as the Certificated Employee Handbook indicated that neither included any reference to student achievement or student learning.

4. Documentation provided, as well as interviews conducted with site and district administrators, indicated that evaluation of instruction to improve teaching and learning was not systematica at various sites lly implemented or monitored during 2020-21. Principals were expected to conduct virtual classroom visits weekly and provide feedback to teachers. The district did not implement a consistent walk-through form or tool for use

during 2020-21 and many of the principal feedback forms provided to FCMAT varied and contained general comments with little direction for specific improvement. In addition, not all principals reported collecting and reviewing teacher lesson plans to monitor instruction.

5. FCMAT found evidence of mid-year principal evaluations and principals reported that their final year-end evaluations were in the process of being completed.

6. The district added one instructional coach since the last review for a total of 10, and continue to station them at school sites, generally assigning each coach to two schools. Staff from all levels reported how valuable and effective the coaches have been during this review period. They supported the work of teacher teams at their respective assigned sites and provided on-site professional development to teachers and principals. However, instructional coaches continue to be able to provide in-classroom teacher support only by teacher invitation since principals are not allowed to require a struggling teacher to work with a coach.

Recommendations for Recovery

1. The district should ensure that a tone of accountability and high expectations for all staff continues to be a priority. Ensure that all staff understand the key actions of the Strategic Plan as well as the district's instructional priorities. The digiCOACH classroom observation tool should be systematically implemented so that it is aligned to the district's instructional priorities. The district should obtain baseline implementation data on 2-3 key strategies and then regularly monitor (at least quarterly) the degree of implementation throughout the district, supporting principals, as the data indicates.

2. The district should ensure that principals are regularly and rigorously evaluated according to the schedule and criteria established by the district. This evaluation should include a determination of each principal's instructional leadership skills for improving instruction and student achievement. The central office leadership assigned to evaluate principals should, at a minimum, continue to hold quarterly conferences with them to set and review metrics and progress and provide guidance and assistance, as needed.

3. The district should ensure that all district administrators, including executive directors, have performance evaluations that include specific goals or growth targets related to the Strategic Plan.

4. The district should continue to review options for restructuring the teacher evaluation process to more clearly focus on student achievement and the teachers' approach in fostering achievement, with an explicit connection between teaching and learning. The district should work with grade level leaders to identify and select achievement criteria relevant to their grade level. These criteria could range from growth in reading fluency based on DIBELS data to performance on a particular benchmark or a locally-developed, standards-aligned performance task. Each grade level should then identify and set achievement targets for all teachers in a particular grade level. Teacher performance on

student outcomes should become, at minimum, discussion points during the formative evaluation process if not part of the formal evaluation itself.

5. The district should continue to work with the bargaining unit to implement systems of support for teachers that include referrals by principals for instructional coach support, in addition to teacher request, so that principals have the capacity to increase the instructional levels of the teachers and student achievement through the formative evaluation process.

6. The district should continue to focus on effective first instruction by monitoring principal classroom walk-throughs to ensure that teachers are provided with constructive, specific, and effective feedback for continual improvements in instructional practices. Provide explicit professional development and coaching to principals in effective teacher coaching practices and ensure that principals, as well as the district administrators who evaluate them, fully understand the research-based components/strategies of the digiCOACH observation tool. For example: 1) What does close reading include, and what should it look like if done effectively? 2) What is a proper learning objective? Is the learning objective posted really a content standard or an activity? and 3) Was the learning objective written but never referenced by the teacher?

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 2

July 2017 Rating: 2

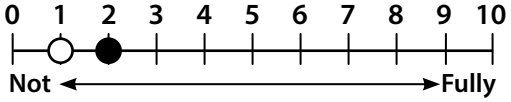
July 2018 Rating: 2

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 2

Implementation Scale:



2.1 Curriculum

Legal Standard

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

Findings

1. As noted in Standard 1.6, the district provides SBE-adopted instructional materials for grades TK-8 and standards-aligned curriculum for grades 9-12 in all content areas related to Education Code 60119. The district continues to lack SBE-adopted materials in ELA for students in grades 4-8 in need of intensive intervention as defined by the California State ELA Framework for students who are performing more than two years below grade level.

2. FCMAT virtually visited a limited number of classrooms throughout the district during this review period. Notwithstanding the fact that providing strictly virtual instruction is difficult, FCMAT observed little evidence of differentiated instruction during its observations.

3. While the district continues to report that it has many tools available for intervention such as Apex for credit recovery, i-Ready, and Imagine Learning for ELLs, little progress has been made in the district to include Tier I interventions into the core instructional programs including ELA, mathematics, science and social science. Some site budgets continue to support the salary of an on-site intervention teacher, but the sites vary in how they use these teachers since this is a site-based decision. The district does not have a criteria or system to measure the effectiveness of these intervention teachers.

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

5. The district conducted a CoI activity related to the numbers of students in grades 9-12 with "D" and "F" grades in February 2021. It also disaggregated the data by grade level, ethnicity, ELL, and special education status. It has begun to identify these students individually to conduct outreach and provide supports using school counselors.

Recommendations for Recovery

1. The district should intensify site monitoring to ensure effective, rigorous effective first instruction occurs daily throughout the district and that the district's instructional priorities and classroom expectations are fully implemented. This would reduce the great numbers of students in need of Tier II and III interventions. The district should also ensure that all administrators and teachers continue to receive support to fully

implement the district's adopted curriculum, which includes the use of the curriculum-embedded supports and Tier I interventions during the instructional process. In addition, the district should ensure that all administrators, instructional coaches and teachers are knowledgeable of the California State Frameworks' guidelines for research-based implementation of ELA and mathematics instruction that includes intervention strategies and instructional time for all tiers of interventions.

2. The district should continue to define, formalize and implement a districtwide plan for MTSS to ensure that all students in need of intervention receive it according to their identified need.

3. The district should select, adopt and implement intervention curriculum (SBE-adopted Program IV) materials for grade 4-8 students who require intensive intervention in ELA. Mathematics intervention materials should be provided according to California Mathematics Framework recommendations. In addition, the district should ensure that all sites incorporate appropriate intervention time during the regular instructional day based on California State Framework recommendations.

4. The district should continue to work with principals and teachers to ensure the advancement of student-centered instructional materials and strategies that are better aligned with the CCSS. Provide professional development for teachers in teacher teams to evaluate student work products and to calibrate student assignments and instruction to the California State Standards. Create and provide grade-level writing rubrics for each writing genre and ensure that teachers and students understand what proficient, grade-level writing includes.

5. 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.

6. The district should continue to review and monitor grade 9-12 data as one level of support in a comprehensive MTSS model.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating 3

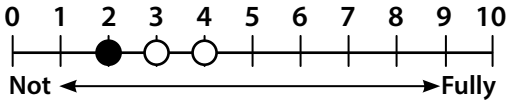
July 2018 Rating: 3

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 2

Implementation Scale:



2.3 Curriculum

Professional Standard

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

Findings

1. The district's most recent board-approved LCAP and LCP also serve as the LEA plan with an addendum that includes accountability for categorical funding. The district's LCP contains goals with funded actions to support its academic program, which is based on the California content standards. In addition, the district developed a 2018-2023 Strategic Plan with key actions and aligned all SPSAs to it. However, FCMAT found that the district's implementation of the instructional components of the Strategic Plan continue to be in the initial stages of implementation.

2. In collaboration with LACOE and the CCEE, the district developed and implemented a TK-8 curriculum map for ELA and mathematics, which are embedded in the Instructional Guides and include timelines for the administration of formative assessments districtwide. There are no curriculum guides for the high school curricular areas or for other TK-8 content standards.

3. The district required all grade levels to administer a variety of different assessments during the 2020-21 year such as i-Ready, IABs and ICAs from the CAASPP assessment banks and DIBELS (K-2). However, both principals and teachers consistently reported that there are too many assessments to be of use instructionally and no time is allowed in the pacing guides for reteaching once assessments have been given. Additionally, FCMAT found that assessments are not used to adjust instruction or to provide interventions. The district's Educational Services Department convened an assessment task force to discuss the concerns/needs expressed by administrators and teachers regarding the district's common assessment system.

4. The district's ELA program, including curriculum and instruction, is not in alignment with the California Frameworks in ELA in regard to providing an intensive intervention program for grade 4-8 students as noted in Standard 2.1.

5. The district utilizes the i-Ready program during core and intervention instructional time (both during and after school), and although it is beginning to formulate and disseminate a MTSS, it does not provide MTSS as outlined and defined in the state frameworks, nor was it observed to be implemented. In addition, as discussed in Standard 1.6, the i-Ready program is not implemented districtwide as recommended by the program's design.

6. The district continues to lack a systematic and comprehensive assessment system that is aligned fully to California content standards. It requires the administration of a variety of assessments to the point that teachers report feeling overburdened assessing students and not having the opportunity to reteach or provide interventions based on the assessment data. In addition, the district provided little evidence to FCMAT that the district or school sites use the data from the assessments to improve instructional practice.

7. As noted in its Strategic Plan, effective first instruction continues to be a focus of the district. However, results from formative assessments administered throughout the district indicate that a large percentage of students are in need of Tier II and III interventions.

Recommendations for Recovery

1. The district should fully align the district's LCAP with the needs of district students. As previously noted in Standard 2.1, the district should implement an intensive intervention for ELA and mathematics as detailed in the recommendations in the California frameworks.

2. The district should continue to increase efforts at the site and grade-specific levels to incrementally provide a continuum of focused professional development to teachers and principals designed to improve effective first instruction, as defined by the Strategic Plan, based on quantitative baseline data of classroom observations from digiCOACH.

3. The district should continue to fully implement the ELA and mathematics curriculum guides, including formative assessments that can be used to measure student growth from cycle to cycle and inform a Response to Intervention through a cohesive CoI process that improves student learning.

4. The district should continue the work of the Educational Services assessment task force. Determine the purpose of all of the assessments administered districtwide. Eliminate the administration of assessments that are not analyzed for the purpose of modifying instruction to meet student needs.

5. The district should hold all teachers to the same high standards of instructional practice, and the district should ensure that all teachers and principals have a common, research-based understanding of the components of the digiCOACH walk-through tool.

6. The district should ensure that principals are trained in coaching strategies for teachers as well as in a continuum of district procedures for teacher support and continual improvement.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 3

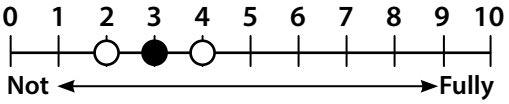
July 2018 Rating: 3

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



2.4 Curriculum

Professional Standard

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

Findings

1. The district Strategic Plan and LCAP/LCP include goals and action steps related to the implementation of common assessments to monitor student outcomes and assess strengths and weaknesses of the instructional program to guide curriculum development.

2. A districtwide system of required common assessments is in place. The district developed and published a 2020-21 assessment schedule that communicates clear expectations regarding which common assessments are required to be administered at each grade level/content area and the timeline for that administration. The Instructional Guides documents provided by the district to teachers and site administrators include detail on required and optional assessments as an integrated instructional cycle component.

3. Educational Services staff monitors completion of the required assessments. Low completion rates for required assessments was identified by the Educational Services team as a topic for a CoI. They discovered wide variation in the number and percentage of students completing assessments between classrooms and schools across the district. Gaps in assessment completion hinder the accuracy of the available data. The Educational Services team presented the completion data for the initial i-Ready diagnostic assessment at a principals' Data Chat for Leaders meeting, using districtwide data to model the CoI process. A goal of 95% completion was established. Principals were given the data for his/her individual school site and were responsible for identifying site specific action steps to increase completion rates. Each principal was provided with a Data Chat PowerPoint presentation for use in a CoI staff meeting that included graphs illustrating the completion rates for each grade level at his/her site. After this process, which extended over multiple weeks to allow for implementation of planned actions, data was reviewed again and the district completion rate showed a marked increase.

4. Site administrators and teachers reported during interviews, on questionnaires and on some CoI summary documents, that too much time is spent on district required assessments and questioning the instructional purpose of and value in the assessments being administered.

5. Some principals noted during interviews or on questionnaires and some teachers indicated in CoI notes that the district required common assessments have not always aligned with the instructional pacing for their grade level/content area. Therefore, they believe that students may sometimes have been assessed on content they had not yet been taught, decreasing the accuracy and utility of the assessment results for assessing the strengths and weaknesses of the instructional program and guiding program decision-making. This was particularly noted for the IABs. The assessment schedule and instructional pacing for some grade levels/content areas was adjusted during the 2020-21 school year in response to this concern.

6. There is minimal evidence that the wide variety of data generated from the common assessments is systematically used for assessing program effectiveness and guiding curricular decision-making at the site or district levels.

7. Principals expressed their individual opinions about which required assessments yielded the most instructionally useful data. The assessments most often identified by the principals were i-Ready diagnostic and the IABs. Other assessments identified less often were Achieve 3000, HMH unit assessments, and DIBELS.

8. The chief academic officer convened an assessment task force in February 2021 to discuss the concerns/needs expressed by administrators and teachers regarding the district required common assessment system.

Recommendations for Recovery

1. The district should increase districtwide efforts to fully implement the goals and action steps included in the Strategic Plan and LCAP/LCP related to common assessments, and particularly the use of the data generated by those assessments, to strengthen the district curricular and instructional programs.

2. The district should continue to utilize a formal Educational Services CoI process for in-depth district-level analysis of common assessment data to identify strengths and weaknesses of the curricular and instructional program. Implement this process to analyze district-level data from required assessments to determine which content standards/assessment targets students meet and which they do not. Develop, implement, and monitor evidence-based, measurable district-level goals and action steps to strengthen the curricular and instructional programs to meet specific student learning needs identified through this process.

3. The district should continue to allocate time during principals' meetings to engage in the CoI process to identify specific strengths and weaknesses of the curricular and instructional programs. Collaboratively establish measurable goals and action steps to address identified curricular and instructional needs at the district and site levels. Monitor progress toward achieving those goals and adjust actions as necessary.

4. The district should ensure that site administrators and teachers understand the purpose and value of district required assessments and how each directly relates to standards-based classroom instruction and student learning. Continue to communicate the importance of all students completing district required assessments and to monitor completion rates for each required assessment. Provide principals and teachers with guidance and support, as appropriate to individual need, to meet all requirements and timelines.

5. The district should review the current district assessment schedule and revise as needed to develop and fully implement an efficient, effective balanced assessment system that meets the information/ data needs of all those affected (district administration, principals, teachers, students, parents, and community). Include district and site-level administrators and teacher representatives in the review and development process. Clarify the purpose

of each required assessment, evaluate whether the purpose is met, and whether the data generated by each of the required assessments is used to inform instructional decision-making. Consider reducing the number of required assessments and focusing on deeper analysis and use of the data from selected assessments. Emphasize quality of data generated and used over quantity of assessments. This should not result in a lowering of expectations for assessing student performance, but in a narrowed focus to allow for increasing capacity of administrators and teachers for extensive analysis and consistent use of assessment data to guide curricular and instructional decision making.

6. Once the content of the assessment schedule is finalized, the district should identify ongoing professional development needs for standardized administration of required assessments, hand scoring as appropriate for the required assessments, accessing and interpreting reports and tools available from the assessment programs, and effective, appropriate use of the data yielded by the assessments to identify strengths and weaknesses of the instructional program to guide curricular development.

7. The district should ensure that required, recommended, and optional assessments are integrated into the Instructional Guides in a format that explicitly communicates the direct alignment between content standards, instruction, and assessment. Continuously review the alignment of required assessments to the Instructional Guides pacing plans and adjust as appropriate to ensure that students are not tested on content standards for which they have not yet received instruction. Include teacher input in this ongoing review and adjustment process.

8. The district should provide principals and teachers with intensive, ongoing training on the full range of tools and resources provided with each of the district required assessments (e.g., analysis tools, item level data, hand scoring guides and protocols, grouping tools). Move beyond procedural training and include structured guided practice (hands-on experiences) utilizing the resources to inform classroom instructional decision making.

9. Building on past training, the district should provide district, site administrators and teachers with ongoing professional development on the use of assessment data to identify strengths and weaknesses of the instructional program. Include a continuum of learning experiences (e.g., demonstrations, guided practice, structured PLC/CoI embedded analysis and planning activities) that require analysis of relevant data to determine which content standards/assessment targets students meet and which they do not. Develop, implement and monitor district, site, and classroom evidence-based, measurable goals and action steps to address identified weaknesses of the curricular and instructional program.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 3

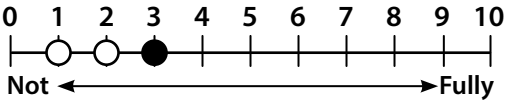
July 2018 Rating: 3

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



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 provided a draft Technology Plan 2020-2024 for FCMAT review. Also, the district embedded components of the draft Technology Plan within the Strategic Plan and LCP. Due to the COVID-19 pandemic, all instruction for most of 2020-21 was conducted virtually, which required the district to marshal and coordinate all available resources (human and infrastructure) to meet this challenge. The district ensured that each student had a device to use, as well as training both parents and students to be able to access the on-line instruction. The district also provided WiFi "hotspots" to ensure that students had internet capability throughout the district. Teachers, site and district administrators were provided intensive professional development in the instructional platforms to be used (Zoom and Google) during virtual learning, as well as in instructional strategies using the available technology.

2. The draft Technology Plan provided to FCMAT stated: "By June 2021, 75% of students will create projects using technology resources. These projects will evidence students' proficiency in ELA, Mathematics, and Science and EL growth targets." In addition, the plan stated the district will "Ensure that all teachers utilize technology consistently and transparently in planning and designing lessons, delivering instruction, and assessing and analyzing student learning in alignment with and to exceed the state content and ISTE standards." Although the effective integration of technology with instruction was a component of some of the classroom walk-through tools reviewed, there was little evidence that students are currently using technology for collaboration, research or other instructional purposes besides accessing instruction and word processing. FCMAT was not provided with student work products.

Recommendations for Recovery

1. The district should finalize and obtain board approval of the draft Technology Plan 2020-24. Continue to ensure that the district has a Technology Plan that is aligned with its Strategic Plan and includes systematic strategies for embedding technology into the instructional program and into the hands of students. The district should review options for providing a continuum of professional development to teachers, with the expectation that teachers would implement those new strategies into their daily instruction.

2. The district should continue to assess whether the district has internal capacity to fully implement its draft Technology Plan. This assessment should include an analysis of its current structure for providing technology professional development, coaching and user support.

3. The district should ensure that teachers and principals understand the California State Framework model in regard to the full implementation of technology integration. Monitor classroom instruction through the use of the digiCOACH walk-through tool in regard to instructional use of technology.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 3

July 2017 Rating: 3

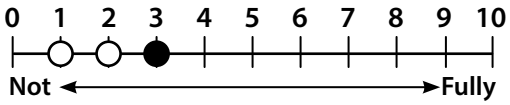
July 2018 Rating: 3

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



3.1 Instructional Strategies

Legal Standard

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

Findings

1. District policy and interviews with district staff continue to indicate that 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. Some sites lack consistent access to front-office personnel who can communicate in Spanish, causing inconsistent access to information and limited communication.

4. All school sites report that they continue to strive to consistently demonstrate the commitment to equally serving the needs and interests of all students, parents and family members.

5. Evidence at all school sites indicates that initiatives are in place to include parents and all those affected in the decision-making processes, as well as include parents and those affected in the life of the school.

6. Some schools have intentional systems for identifying and remediating instruction for students with identified instructional needs, but the variation among sites continues to result in inequitable access for all students. There is no district process for MTSS that is consistently implemented across all school sites to ensure students at every site has access to equitable supports.

7. Each school site has a plan for daily, designated English language development (ELD) targeted to students' language proficiency levels. The implementation of these plans varies from site to site. Some principals reported that their school sites discontinued the block deployment method for designated ELD time due to the virtual learning environment.

8. Although there was some evidence of thoughtful planning and lesson design for the delivery of instruction for ELLs, this varied greatly among school sites and among classrooms within each school site.

9. The implementation of designated and integrated ELD as a single, cohesive system of support for ELLs varies greatly from site to site as evidenced through provided documentation and classroom observations.

Recommendations for Recovery

1. The district should continue efforts to ensure that front-office personnel at school sites create a welcoming environment for all students and parents. A primary focus should be placed on providing bilingual personnel to translate for parents and others affected, especially at sites with high numbers of Spanish-speaking parents. Special attention should be paid to ensuring that those schools with the highest numbers of ELLs have the greatest number of bilingual personnel in order to best serve the needs of all students and their parents.

2. District personnel and site leadership should design and implement a specific set of deliverables (e.g., a specific observation form in digiCOACH) to continue to monitor the emerging practices of designated ELD at each school site, paying special attention to both compliance and excellence in providing students with the language development that allows for full participation and access to the core curriculum.

3. District personnel and site leadership should design and implement a specific set of deliverables (e.g., a specific observation form in digiCOACH) to monitor the practices of integrated ELD at each school site to ensure that the language acquired during designated ELD is implemented throughout the core curriculum.

4. District personnel and site leadership should design and implement a specific set of deliverables (e.g., a specific observation form in digiCOACH) to monitor the practices of interaction and collaboration during both designated and integrated ELD to ensure that students are learning about the language and using the language for meaningful purposes to support both language acquisition and content learning.

5. As the district has more steadily placed an emphasis on consistently delivering designated ELD, its focus should now be placed on providing professional development that ensures a quality instruction system during this designated time. The data collected in the prior recommendations above could be used to inform this professional development and for continuous monitoring and improvement.

6. The district should create a consistent district MTSS for ensuring equitable access to instructional programs and support for all students.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 3

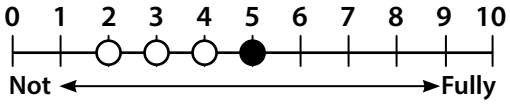
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



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 provides the courses, access, and support needed to meet the high school graduation requirements and for students at most schools to complete the courses required by UC and CSU. The Educational Services Department continues to evaluate master schedules each spring to ensure availability of courses and that they contain the rigorous courses required to prepare students for higher education. Interviews indicate the district continues to make a concerted effort to ensure that all core classes and electives meet A-G requirements. The district continues to focus its efforts on course offerings for ELLs to ensure that they are enrolled in both an English class, as well as ELD so that they can meet A-G requirements. Counselors continue to be the main communicators of A-G requirements for students.

2. 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.

3. In 2018-19, the last year graduation rate data was available through the California School Dashboard, the district saw an increase to 88.5% in cohort graduation rates over the prior year rate of 86.3%. There continues to be a discrepancy between school-level cohort graduation rates, although the gap is less than in prior years. The rates ranged from a high of 97.0% to a low of 86.4%.

4. According to EdData, the percentage of cohort graduates meeting UC/CSU course requirements increased from 42.4% in 2018-19 to 52.4% in 2019-20. That same data shows a discrepancy between school-level rates, although the gap is less than in prior years. They ranged from a high of 68.8% to a low of 31.5%.

5. The college and career readiness performance indicator, as reported on the California School Dashboard, measures how well a district or school is preparing students for success after high school. In 2018-19, the last year college and career readiness was reported on the California School Dashboard, the district was given an overall yellow performance status of 18.9% of students being prepared. That same data shows a large discrepancy between school-level rates. The individual sites ranged from a high of 46.5% to a low of 9.5%.

6. In 2018-19, the last year AP data was available through EdData, fewer students took AP exams over the prior review period. The individual sites ranged from 18.3% to 13.9%. The data showed a higher percentage of district students receiving a score of 3, 4 or 5 from 21.8% in the prior review period to 28.3% in 2018-19. Students who received a score of 3, 4 or 5 ranged from a school high of 26.3% to a low of 13.5%.

7. FCMAT classroom observations continue to show a significant difference within and between the various high schools in effectiveness of instruction and student engagement level.

8. Although the continuation high school effectively addresses the needs of students who qualify for alternative education, there continues to be few formalized opportunities for students to receive early intervention and academic support at the two comprehensive high schools. Most interventions are offered through the Apex program or by individual teachers who identify struggling students.

9. The district continues to offer independent study options and summer school for core courses.

Recommendations for Recovery

1. The district should continue to ensure that every high school offers classes on campus that will fulfill the A-G requirements qualifying them for admission to a UC- or CSU-.

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 continue to use counselors to message A-G requirements to students.

4. The district should evaluate why fewer students are taking AP exams than the prior review period.

5. The district should address the disparity of high schools between college and career readiness, effectiveness of instruction and student engagement levels.

6. The comprehensive high schools should develop systems for early identification and formalized support of struggling students who are not meeting the required academic measures.

Standard Fully Implemented

July 2013 Rating: 5

July 2014 Rating: 7

July 2015 Rating: 9

July 2016 Rating: 9

July 2017 Rating: 10

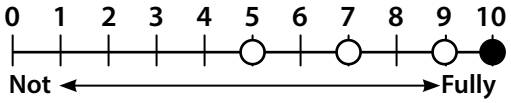
July 2018 Rating: 10

July 2019 Rating: 10

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 10

Implementation Scale:



3.7 Instructional Strategies

Legal Standard

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

Findings

1. Alternative education at the continuation high school continues to remain stable and provide practical options for students and families who are struggling to be successful in the comprehensive high schools.

2. Staff continues to report a priority of effective communication between the continuation high school and the other high schools when a student transfers between schools, allowing for a smoother transition. Staff reports that counselors are instrumental in that communication.

3. Although seniors receive priority, the district's continuation high school continues to serve students from other grades.

4. Students continue to be able to recover credits or improve D grades by completing the UC approved coursework through the Apex online program. The district continues to provide an alternative means for students to complete the prescribed course of study required for high school graduation at each of its high schools, which includes the following:

    - Referral to Inglewood Continuation High School (ICHS) for inclusion in the general educational development high school diploma program.
    - An outreach independent study program through the district's continuation high school.
    - Participation in the SCROC.
    - Participation in the El Camino concurrent enrollment program.
    - Participation in summer school to obtain necessary credits.

5. The district did not have opportunities available for high school students to make up missed time/attendance with Saturday school sessions.

6. During this review period, Inglewood High School (IHS) had a virtual accreditation team visit from the Western Association of Schools and Colleges to assess probationary status progress. Following the visit, IHS exited probationary status and received accreditation until 2024, with a mid-cycle one-day visit planned for Spring 2022.

Recommendations for Recovery

1. The continuation program at ICHS should continue to be made available to students who are struggling at other high schools.

2. The district should continue to use counselors and prioritize communication between the continuation program and other high schools when students transfer between programs.

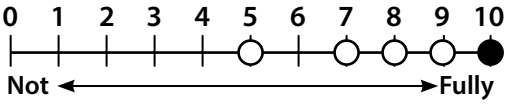
3. The district should continue to encourage students to participate in SCROC, summer school, the independent study program and the El Camino concurrent enrollment program, if eligible.

4. The district should offer Saturday school sessions for high school students to make up missed time/attendance.

Standard Fully Implemented

July 2013 Rating:	5
July 2014 Rating:	7
July 2015 Rating:	8
July 2016 Rating:	9
July 2017 Rating:	10
July 2018 Rating:	10
July 2019 Rating:	10
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	10

Implementation Scale:



3.10 Instructional Strategies

Legal Standard

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

Findings

1. The district chief academic officer directly oversees special education and has remained in place since the last review, although special education leadership has changed during this review period. The district hired a new executive director of special education in the Fall of 2020. This position oversees the administrator of compliance who began in September 2018. The district continues to have a critical need for stable special education leadership support. Changes in leadership have created obstacles in appropriate implementation and monitoring of policies and procedures.

2. The district worked closely with CCEE and Pivot Learning Partners to review and update the entire special education procedural manual, which was state administrator-/advisory board-approved on February 20, 2019. The Special Education Department provided FCMAT schedules listing monthly special education training topics for the 2020-21 school year, which focused on certain procedures from the manual including writing individualized education plans (IEPs), conducting defensible assessments, and holding IEP meetings. The training schedule included the participants targeted and agenda topics, but no sign-in sheets or list of participants were provided.

3. Compliance has been a continued area of focus for the special education leadership team. The district reported using an IEP checklist to internally monitor IEPs to ensure compliance. The district explained program specialists are responsible for identifying IEP checklist trends, and then presenting and discussing those with special education teachers and related service providers. One agenda for a program specialist meeting held on January 29, 2021 was provided to FCMAT and included a discussion on IEP compliance and a list of the number of overdue, unsigned and unaffirmed IEPs. Given the obstacles related to conducting IEP meetings virtually due to the COVID-19 pandemic, district staff reported a backlog of overdue IEPs. FCMAT was provided IEP progress reports for four months of this reporting period; reports indicated the districtwide number of upcoming annual IEPs by month, the number of overdue IEPs (e.g., annual/30 days, triennial assessments, initial assessments, unsigned IEPs, and unsigned amendments), a list of overdue annual IEPs by school site and charts with the number of overdue IEPs over time. District reported data indicates the number of overdue IEPs (annuals and triennials) dropped from 176 in September of 2020 to 72 in February of 2021. Additionally, the district provided sample e-mail communication from the Special Education Department's administrator of compliance to site principals and special education staff with data reports on the number of overdue IEPs.

4. The district was required by CDE to address element 5b: LRE-Regular Class less than 40% of the Annual Performance Report in their 2019-20 Special Education Plan. The district identified the root cause for the LEA's performance level specific to Element 5b indicated incomplete assessments for initial and triennial IEPs that were not held within the 60-day timelines allowed for improper placements of students in the LRE.

5. Each school site is required to use the online SST system for managing referrals and progress of struggling students, although interviews indicated that not all use the online software, and implementation of the SST process and tool is inconsistent across the district with only four principal questionnaires indicating use of the online SST system. i-Ready continues to be used as a universal screening and progress monitoring tool across grades TK-8. For grades 7-12, Achieve 3000 has been required to be administered three times a year, although how sites use the results varies. The online SST system requires recording of interventions used with a student, but because there are inconsistencies in the type of interventions offered at various school sites, significant numbers of underachieving students are still referred to special education with little to no documented interventions. A few school sites reported conducting limited or no SST meetings during the reporting period due to the COVID-19 pandemic while other sites reported continuing to conduct SST meetings virtually.

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, and the number of overdue IEPs (e.g., annual/30 days, triennial assessments, initial assessments, unsigned IEPs, and unsigned amendments). The Special Education Department's administrator of compliance should continue to communicate and provide data reports indicating the number of overdue IEPs for site principals and special education staff. The district should hold site administrators and staff accountable for following all assessment timelines for initial and triennial IEPs, and any noncompliance should be reflected in evaluations.

2. The district should focus on supporting and retaining special education leadership so it can systematically implement its long-term plans for this program.

3. The Special Education Department should provide annual training for all site administration and special education staff to implement the content of the updated special education procedural manual. Because of the high attrition rate in the district, training should be ongoing and systematic with all district personnel involved with special needs students on the policies and procedures contained in the manual. Site-level leaders should advocate for any needed training for their special education staff. Once staff are trained, these leaders should hold site staff responsible for the full implementation of these district policies and procedures, and any noncompliance should be reflected as an area for improvement in evaluations.

4. The district should continue to focus efforts in scheduling assessments and IEPs and accountability for monitoring the compliance of assessments, IEPs and transition plans. It should evaluate the causes leading to noncompliance and focus training on the reasons most identified. The district should utilize program specialists to assist in training site

staff, as well as continue their assistance in the scheduling and monitoring of IEPs. It should also continue to hold site administration accountable for monitoring and facilitating this process at their school sites. Additional support should be provided to school sites that have noncompliance numbers that are persistently high, with a specific analysis as to what is producing the high numbers. When noncompliance issues are identified as originating with particular personnel and within their control, a focus on improvement should be reflected in their evaluation.

5. Because the district expectation is that all sites will use the online SST process, the district should ensure that additional training is offered where needed and all sites should be held accountable for its use. Continue to use i-Ready as a tool for universal screening and progress monitoring in grades TK-8. If used effectively, the i-Ready data could be used to support initial placement in a special education program. The district should continue to use Achieve 3000 for grades 7-12, focusing training on how to use the results consistently across the district as intervention for struggling students.

6. The district should provide training/professional development to all teachers, focusing on strategies to support struggling students and the interventions that should be offered in the general education classroom prior to any referral for an SST that could lead to possible special education placement.

7. The district should continue having the executive director of special education attend the monthly principals' meetings to increase the level of communication between school sites and special education leadership. This will continue to help district administration to identify areas of concern on either side and allow them to facilitate resolution when needed.

8. The special education administration should continue to track referrals monthly and compare them to students who qualified as eligible for special education to determine if referrals are valid, look for trends in students qualifying as well as sites that may be over-referring students for special education instead of offering appropriate interventions.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 2

July 2017 Rating: 3

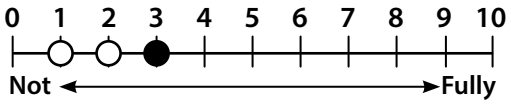
July 2018 Rating: 3

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



3.12 Instructional Strategies

Legal Standard

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

Findings

1. Interviews and information reviewed indicate some progress in this area, which requires that 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. In its most recent data released, the CDE's 2018-19 Special Education Annual Performance Report Measures shows that the district continues to not meet all three targets of LRE measures for students ages six to 22. However, while the district met just one target for preschool LRE in 2016-17, the district showed improvement in meeting both targets for preschool LRE in 2018-19.

2. The district was required by CDE to address Element 5a: LRE-Regular Class 80% or more in their 2019-20 Special Education Plan. The district identified the root cause for their performance level specific to Element 5a indicating service providers were miscalculating the percentage of time students were receiving speech and language therapy (e.g., at least 21 speech and language IEPs indicated students receiving a speech service were out of the general education setting 100% of the time).

3. As previously noted in Standard 3.10, the district was required to address Element 5b: LRE-Regular Class less than 40% in their 2019-20 Special Education Plan. The district identified the root cause for their performance level specific to Element 5b indicating incomplete assessments for initial and triennial IEPs that were not held within the 60-day timelines allowed for improper placements of students in the LRE.

4. The district was required by CDE to address Element 5c: LRE-Separate School in their 2019-20 Special Education Plan. The district identified the root cause for their performance level specific to Element 5c indicating ineffective IEP transition planning prevented certain students attending separate schools from transitioning to a less restrictive program.

5. District leadership continues to identify LRE as an area needing constant communication of expectations and building capacity of site leadership and instructional staff to make appropriate placement decisions during IEP meetings.

6. The Special Education Department provided FCMAT schedules listing multiple trainings during this review period, but they were compliance-based and focused on writing IEPs, conducting defensible assessments, and holding IEP meetings. The trainings were not

specifically related to supporting students in their LRE. The district provided a Special Education Distance Learning Guide that was last updated in October 2020, which documented how to accurately record service time and time out of the general education setting for students in Distance Learning Plans (DLPs).

Recommendations for Recovery

1. The district should continue to train all education specialists and related service providers on how to properly add IEP services and document the percentage of time out of the general education setting. Annual training should be provided for all staff serving as administrative designee at IEP meetings, so they are able to verify that the percentage of time out of the general education setting is accurate before they sign the IEP. A sampling of district IEPs should be regularly audited to ensure the percentage of time out of the general education setting is reported accurately. If specific service providers are identified as struggling in accurately reflecting this information during the audit, the district should provide specialized one on one training, monitoring and support.

2. The district should examine placement options and the potential harmful effects of placement for each disability by site, group, and grade level. In developing the training schedule for the upcoming school year, the district should provide training to instructional staff, related service providers, and administrative designees specific to understanding the continuum of services and policies and procedures related to placement of students in the LRE. The district should hold site administrators and staff accountable for following all policies and procedures, and any noncompliance should be reflected in evaluations.

3. As previously noted in Standard 3.10, the district should monitor assessment timelines for initials and triennial IEPs to ensure all assessments are completed on time to prevent improper placements of students in the LRE. The district should hold site administrators and staff accountable for following all assessment timelines for initial and triennial IEPs, and any noncompliance should be included in evaluations.

4. The district should examine and redesign the IEP transition planning process for students who are attending separate schools by doing the following, at a minimum:

    - Gather input from all those affected (e.g., special education staff, site administrators, parents/guardians, students, staff from separate schools, etc.) regarding the IEP transition planning process.
    - Review IEP transition planning processes from school districts who utilize similar separate school placement options.
    - Perform an analysis, such as SWOT (Strengths, Weaknesses, Opportunities, Threats) that the district is already familiar with, of qualitative and quantitative data, including input from those affected, processes from other districts, student data (e.g., grades, work completion, credit completion, graduation rate, attendance, behavior, program participation, progress towards IEP goals, etc.) to inform the transition planning process redesign.

- Develop a revised IEP transition planning process to support regular monitoring of students attending separate schools to determine who is ready to transition to a less restrictive setting, and to identify clear supports and timelines for their transition.
- Provide training for staff specific to understanding and implementing the new IEP transition planning process.
- Monitor and support implementation of the new IEP transition planning process.

5. The district should continue to provide targeted support to teachers and administrators so that special education students benefit from the LRE. Annual trainings should be established for all teachers in effective teaching strategies and inclusive practices. Site leaders should monitor the level of support special education teachers provide to general education teachers when students are mainstreamed and facilitate designated meetings between these teachers to regularly discuss strategies to help students be successful in the mainstream environment.

6. The district's special education leadership should be aggressive in its 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 California Department of Education and the Individuals with Disabilities Education Act.

7. The district should take steps to ensure that each classroom adheres to special education policies and requirements, including the following:

    - Unannounced audits of classrooms and IEPs should be completed and documented.
    - A plan should be developed to increase the principals' skills and knowledge so they can assist and evaluate assigned special education teachers.
    - School sites must be consistently monitored and supported.

Standard Partially Implemented

July 2013 Rating: 6

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 3

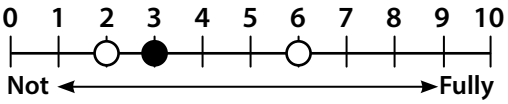
July 2018 Rating: 3

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



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 LCP, Strategic Plan, as well as the schools' SPSAs, delineate the issue of low student achievement throughout the district. Specifically, the district has high percentages of students not meeting grade-level standards and high school students failing one or more classes. The district has also noted that higher percentages of ELLs and students with disabilities are in these categories than are other student groups. The district's leadership has identified, and FCMAT has verified a number of contributing factors, but primarily the lack of consistent, effective first instruction with rigor being the greatest barrier to student success.

2. Although the district did not have a choice, mandated virtual instruction is not the most effective form of instruction for some students. FCMAT observed distractions within many home environments during instructional time (parents/family members speaking/walking by, animals or siblings in surroundings, etc.). These distractions compound the issues that many of these students already have with paying attention in class and being actively engaged. In addition, IUSD students/parents could opt out of having the student's video project his/her face on the computer screen during virtual class time. Therefore, neither FCMAT nor the teachers, could effectively monitor student engagement during a lesson for those students/parents who chose to opt out.

3. During FCMAT classroom observations, some teachers were observed delivering instruction to students during designated time slots that matched the posted instructional schedule. A few teachers were observed using graphic organizers, conducting close reading activities, checking for understanding and also using break out rooms for small-group discussion/group work. However, students were also observed being either compliantly engaged or not engaged in the instructional process for most classrooms visited. Additionally, FCMAT did not observe differentiation of instruction or response to intervention in its observations.

4. In collaboration with LACOE through the AB 1840 process and with CCEE support, the district is beginning to develop and monitor more systematic plans for instructional improvement as detailed in the Theory of Action Plan and the SIR progress monitoring tool.

Recommendations for Recovery

1. The district should continue to focus on student achievement and to utilize the Strategic Plan and the Theory of Action Plan to establish a systems-approach to goals with key strategies to achieve those goals. District leadership should set the tone of high expectations and model the practices, such as CoI, that align to them, accordingly. Monitor sites to ensure that written procedures translate into practice districtwide and continue to collaborate with the CCEE and LACOE through the SIR progress monitoring quarterly updates.

2. The district should systematically and incrementally implement the components of effective first instruction, which should be included in the digiCOACH classroom walk-through tool. Specifically, the district should

    - Select 2-3 priority strategies, and provide professional development and exemplars to principals and teachers on what full implementation looks like in practice,
    - Calibrate implementation ratings with principals to ensure all teachers are expected to meet the full implementation criteria,
    - Monitor principal walk-through data and feedback to teachers,
    - Periodically (every 2-3 months) gather quantitative and qualitative implementation data related to the priority strategies using digiCOACH districtwide,
    - Provide support to principals and teachers, as indicated by the digiCOACH data, and
    - Add additional key strategies when implementation rates for current focus areas reach 90% which translates into 90% of the teachers effectively using the strategies 90% of the time.

3. Principals should review teacher lesson plans weekly to ensure that the district's key instructional strategies are intentionally embedded into plans.

4. The district should establish Tier I classroom intervention and student engagement are high priority areas for effective first instruction implementation. Ensure that teachers use i-Ready appropriately for Tier II/III intervention and not in place of classroom instruction or Tier I interventions such as reteaching based on teacher formative assessments, which should occur during the instructional process.

5. The district should continue to use the CoI process to inform district and site staff of current student achievement realities, with the understanding that, although some factors are outside of the district's control, research shows that schools can improve most of those factors with high expectations for all students and high-quality instruction with a well-developed and consistently implemented MTSS.

6. The district should continue to provide a continuum of ongoing professional development opportunities for teachers that are aligned with the district's instructional expectations and the CCSS. The continuum should include workshops/trainings, on-site collaboration, and collaborative classroom walk-throughs to embed strategies into the instructional plan, as well as on-site coaching and individual support for teachers based on identified need. Also, continue to effectively use the district's 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

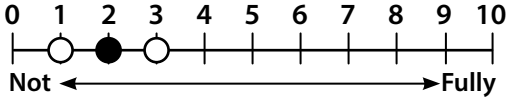
July 2018 Rating: 3

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 2

Implementation Scale:



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. Curriculum design and implementation of designated ELD instruction for ELLs were reportedly utilized, including use of approved curriculum for designated ELD. The delivery of instruction continues to be inconsistent across the district and within school sites.

2. Information is readily available to teachers regarding the students in their classrooms who are identified as having learning disabilities or who are ELLs; however, instructional strategies for these students have varying implementation.

3. During this review period, in the virtual learning environment, some sites no longer implemented or utilized a block of time for designated ELD instruction.

4. There was little evidence of designated ELD being implemented during FCMAT classroom observations.

5. The district began to utilize Response to Intervention (RtI) in previous years for struggling students, but school sites continue to have varying degrees of understanding and implementation of this process, and many do not have a sustainable structure or system for this work.

6. In previous years, the district began to utilize PBIS programs to support positive school climate and student behaviors. Professional development in this area continues although implementation of this process is varied across the district, with many sites providing full systems with strong supports while others reported they are in the beginning stages of implementation.

7. Classroom instruction varied across the district and within each school in providing appropriate accommodations and modification.

8. High schools offer ELD in a two-block format, allowing ELLs to receive both designated ELD, as well as grade-level content in English.

Recommendations for Recoery

1. District administrators and site principals should work collaboratively with school sites to identify a process and consistently implement a district MTSS system.

2. District office personnel, along with site principals and school site personnel, should continue implementing a systematic, explicit language acquisition program delivered to ELLs during a designated ELD block where ELLs are placed according to proficiency levels, paying close attention to teacher preparation for quality ELD instruction at each level.

3. The district should ensure that a strong emphasis is placed on implementation of effective strategies for ELLs, that has been delivered during professional development, as measured through regular classroom observations. This data should then be used to provide targeted support and coaching to teachers.

4. Principals should continue to observe classrooms to ensure that sound instructional strategies are utilized to provide ELLs access to the core curriculum, including continuing the beginning practice of daily designated ELD.

5. Principals' classroom observations should be collecting data on district-established expectations (e.g., use of forms within the digiCOACH platform) to ensure appropriate targeting of professional development planning to support instruction.

6. The district should ensure that all schools have intervention programs for ELLs during the regular instructional day.

7. The district should continue to provide designated ELD and grade-level English courses in a two-hour block to ensure equity and access for ELLs at the high school level.

8. The district should eliminate the disparity in classroom instruction in providing appropriate accommodations and modifications for disabled students.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 3

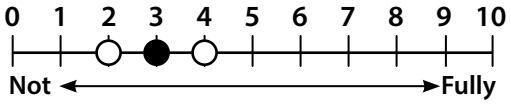
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



3.16 Instructional Strategies

Professional Standard

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

Findings

1. The district Strategic Plan and LCAP/LCP 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. i-Ready is the primary assessment used across the district for grades TK-5 to diagnose student learning needs in ELA and mathematics and to place students appropriately in available programs. Elementary teachers are required to administer the diagnostic i-Ready assessment three times per academic year. Achieve 3000, also required three times per year, is the primary assessment used by secondary teachers to diagnose and monitor student learning in ELA. i-Ready and the IABs are used by secondary teachers to diagnose and monitor student learning in mathematics.

3. Additional programs in use with some students in the district to assess and place students appropriately are Imagine Learning and Agile Mind.

4. The process for effective, evidence-based use of assessment information to make decisions on student placement varies widely across the district. The CoI documents provided to FCMAT included minimal evidence that individual teachers or grade level/content area teams use diagnostic or achievement assessment data to identify specific student learning needs and determine placement in instructional groups, in intervention or available support programs.

5. There is no districtwide comprehensive MTSS system that includes systematic tiered intervention and other special support programs to meet student needs.

6. There is no districtwide intensive intervention system/program to meet the needs of students performing significantly below grade level expectations in ELA or mathematics.

Recommendations for Recovery

1. The district should accelerate efforts to fully implement all goals and action steps in district-level and site plans related to the ongoing use of a variety of assessment systems to appropriately place students at grade level, and in intervention and other special support programs.

2. The district should provide additional professional development, including guided practice activities, to administrative and instructional staff on the use of assessment results as a data point for instructional grouping, targeted reteaching, and classroom intervention or acceleration programs.

3. The district should ensure that multiple assessment measures are used to identify specific student learning needs when making placement decisions within the classroom and for any support programs outside of the general education classroom.

4. The district should select and fully implement diagnostic and progress monitoring assessments designed to provide detailed information on student learning strengths and needs for use with students that do not demonstrate progress with classroom level interventions (some Tier II and Tier III).

5. The district should accelerate actions to fully implement a comprehensive tiered MTSS system across the district. Ensure that within this system students are assessed using a variety of assessment tools and placed in appropriate academic and/or behavioral support programs based on diagnostic evidence.

6. As a component of the MTSS framework, the district should develop a districtwide intensive intervention system for ELA and mathematics for students performing significantly below grade level standards.

7. The district should cContinue to partner with the CCEE and LACOE (e.g., Support Services, Assessment Network, and other relevant county office staff) to strengthen and deepen implementation of a comprehensive districtwide MTSS system, including the use of a variety of assessments to identify student needs, determine placement in support programs, and to monitor learning progress over time.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 2

July 2017 Rating: 2

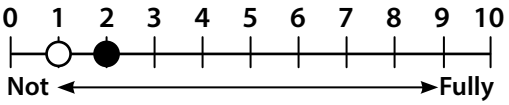
July 2018 Rating: 2

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 2

Implementation Scale:



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. During virtual learning, the designated ELD instructional block was not observed in many classrooms.

2. Many site administrators reported teachers provide integrated ELD instruction to ELLs throughout the day, although FCMAT did not observe this during classroom observations.

3. The district continues to utilize a reclassified student monitoring record to provide for review and monitoring of individual student's needs after they have exited the ELL program.

4. Across classrooms, data is not systematically and consistently analyzed to focus on the progress of ELLs, allowing teachers to make adjustments to instructional strategies or placement in intervention programs as needed.

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.

Recommendations for Recovery

1. To improve instruction for ELLs and provide a focus on designated ELD, district office personnel should lead site leadership in the CoI process regarding the quality of instruction provided during the designated ELD instructional block. A consistent monitoring system (e.g., digiCOACH form specific to designated ELD expectations) should be used to monitor instructional quality at the site level with the support of the director of English learner and academic coaches.

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 data is consistently analyzed, and instructional strategies are implemented to ensure the progress of ELLs across all classrooms.

4. District office personnel should build on the beginning system of implementing a systematic approach to providing assistance to site principals and teachers in serving ELLs and holding them accountable for complying with state and federal regulations on instructional support for ELLs.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating 2

July 2016 Rating: 2

July 2017 Rating: 2

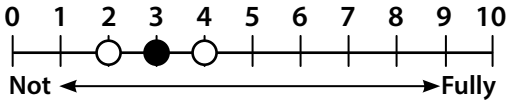
July 2018 Rating: 3

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



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. The district employs instructional coaches that have both elementary and secondary levels of experience. Coaches serve specifically at school sites, easily providing direct service to classroom teachers.

2. In interviews with teachers and school site leadership, district instructional coaches are viewed as an invaluable aspect of the school site instructional team.

3. District instructional coaches provided professional development regarding specific curriculum use and instructional strategies at school sites based on site leadership requests and sometimes based on assessment results.

4. District instructional coaches work effectively with both classroom teachers, site administrators, and district personnel to provide both the professional development and immediate support necessary for quality service and instruction.

5. At some school sites, intervention teachers provide targeted instruction for students with identified instructional needs.

Recommendations for Recovery

1. Given the district's high number of ELLs and the emphasis on providing instruction using the California ELD standards, the district should consider employing an additional or existing instructional coach who is dedicated solely to ELD and delivery of services to ELLs districtwide. This coach would serve alongside the recently hired district administrator overseeing ELD instruction.

2. The district should work with school site personnel to develop a consistent, targeted plan for equitably utilizing instructional coaches to further affect instruction and increase the effectiveness of classroom teachers.

3. Given the district's focus on technology, as outlined in the district Strategic Plan and LCAP/LCP, the district should ensure that all existing coaches are equipped with the skills to support teachers in the use of technology within the classroom.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 4

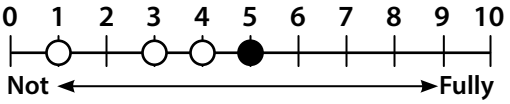
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



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 Community College. Some dual enrollment classes are available only after the regular school day. Some are held on the El Camino Community College campus in addition to those held on the district campuses.

2. The district has begun and plans to continue a deeper partnership with El Camino Community College to increase the number of dual enrollment opportunities and increase the articulation between the two entities, ensure programs are more aligned with workforce development, and A-G requirements.

3. The substance and rigor of observed instruction varied from classroom to classroom and school-by-school in the district's high schools.

4. The district has begun revision of the A-G requirement document and has begun long-term planning in this area. In addition, they have begun the process of supporting students in their understanding of the necessity of meeting A-G requirements.

5. The district has instituted a process for ensuring that data for A-G requirements is clear and accurate.

6. Because all of the district's high schools are very small, it is becoming increasingly more difficult to meet some A-G requirements. The district is experiencing declining student enrollment, which produces decreasing revenues, thereby making it more difficult to offer all of the classes necessary to meet the needs of its students.

Recommendations for Recovery

1. The district should continue to focus on renewed communication and partnership with El Camino College to strengthen dual enrollment opportunities and innovative practices in providing coursework to students.

2. The district should consider expanding these opportunities to occur more frequently during the regular school day.

3. The district should continue to expand its program offerings and pathways based on community-identified interests and needs.

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

5. The district should continue to ensure that all students can meet all A-G requirements within the district and during the school day. This should be prioritized when making staffing decisions. One possibility to accomplish this priority is to combine resources between school sites.

Standard Partially Implemented

July 2013 Rating: 5

July 2014 Rating: 5

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 3

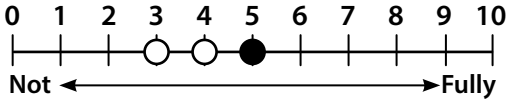
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



4.3 Assessment and Accountability

Professional Standard

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

Findings

1. The district Strategic Plan and LCAP/LCP include goals and action steps related to the implementation of an assessment system that provides district and classroom level assessment data to measure student mastery of the content standards and inform decision-making at all levels of the district.

2. The district disseminated an assessment schedule for 2020-2021 that lists all district required assessments and the timeline for their administration. This information is also embedded in the district Instructional Guides documents.

3. There is minimal evidence that data from the required assessments is used systematically across the district to inform and direct classroom instructional practices.

4. Data from these assessments demonstrates that most district students are not meeting grade-level standards in ELA and mathematics.

5. The district disseminated a CoI data analysis template to be used at all school sites as part of the required CoIs built into the 2020-21 Instructional Guides. There is a component for individual teacher reflection/analysis/planning and a component for grade level/content area team reflection/analysis/planning. Professional development on the CoI process was provided to administrators and teachers. A sample of a completed form was provided as part of the handouts for the training.

6. Documentation provided to FCMAT validated that grade level/content area data review meetings generally occur as required by the district. Samples of completed CoI forms from individual teachers and some grade level/content area teams demonstrate wide variability in how completely and effectively the CoI process is implemented within and across grade levels, content areas, and school sites. No examples were provided that included specific, measurable goals with instructional action plans to address the high percentage of students scoring below grade-level standard on district-required assessments.

7. Evidence provided on the content of CoI sessions did not demonstrate any link between cycles. Each CoI session appeared to be focused on a different data set with no follow up information/discussion of student needs or instructional practices identified during the previous session.

8. Some administrative and teaching staff expressed the opinion that there is a lack of understanding of the purpose of the district required assessments and their value to

informing and directing classroom instruction. In addition, there was an expressed lack of confidence in the accuracy of the data generated by the assessments, particularly during the 2020-2021 school year in the distance learning environment. For these reasons, some staff do not see the purpose or value in analyzing the data through the CoI process.

9. Some administrative and teaching staff reported too many district required assessments. It was stated that the amount of time required to administer the assessments, the time involved in hand scoring some of the assessments, and the amount of data generated by the multiple assessments is often overwhelming to staff.

10. In principals' responses to the question of "What do you need from Educational Services to advance the focus of leveraging assessment data to improve and accelerate student achievement for all?" from a principals' meeting document included the following: The need for a clear assessment calendar that can be explained to teachers in a way that helps them to understand and find value in the assessments they are giving; hard completion deadlines; focusing on student results; and assistance in implementing "proper" PLCs and data chats.

Recommendations for Recovery

1. As addressed in the Strategic Plan and LCAP/LCP, the district should focus on effective, continuous use of student performance data to guide instructional decisions at the district, site and classroom levels as an urgent priority for the district. Ensure that district Educational Services staff continue to publicly and explicitly model this process in making evidence-based district-level instructional decisions.

2. The district should review the current district assessment schedule and revise as needed to develop and fully implement an efficient, effective balanced assessment system that meets the information and data needs of all affected (district administration, principals, teachers, students, parents, and community). Consider reducing the number of required assessments, narrowing the focus to build greater understanding of the purpose and value of district required assessments, and enhancing skills required for the deep analysis of performance data. The analysis process should result in district, site and classroom application of the data generated by the assessments (See Standard 2.4). Frequently and explicitly discuss the purpose of selected assessments and the role they play as a component of a coherent instructional system. Whenever possible, verbally and in writing, communicate the connection of assessments/assessment data to the district identified instructional priorities and relevant performance indicators.

3. The district should increase the emphasis on frequent use of the full range of detailed data and resources/tools for informing and directing instruction that are available within the district required assessments programs (e.g., standards data, student by student item level analysis, depth of knowledge levels of items, planning templates, grouping strategies). Emphasize the use of these tools as an integral part of the CoI reflection, analysis, planning, and monitoring process by individual teachers and grade level/content area teams.

4. The district should emphasize the use of the CoI process as a continuous improvement tool/strategy. Following the process used by the Educational Services team and with principals around the i-Ready completion data, apply the steps of the process to selected data, formulate a measurable goal, implement action(s), progress monitor and evaluate the results of the actions during the next CoI session. Adjust the action plan as appropriate to the results. Consider the concept of CoI teams using fewer data sets, narrowing their focus to go deeper into data to develop measurable goals and action plans that can be implemented, monitored, and adjusted over multiple CoI sessions until the goal is reached. This should not result in lowered expectations for use of the CoI process but rather be viewed as a strategy to build the capacity of instructional staff to apply the process more effectively and in greater depth to identify and meet student needs.

5. The district should ensure that the building on training already provided and fully utilizing the resources from those trainings, continues to provide district and site administrators with ongoing professional development to increase their knowledge and skill in the effective, continuous use of data to inform and direct instructional and curricular decisions at the district, school and classroom levels (See Standard 2.4). This professional development should include a continuum of learning opportunities (e.g., demonstrations, modeling, observations, reading, dialogue, case studies, lesson study). The learning experiences should offer practice in applying specific strategies/techniques for coaching administrators and teachers in the deep analysis of student achievement data that results in explicit, measurable goals and instructional action plans. Include follow-up procedures/strategies for monitoring implementation of the instructional action plans, and for evaluating the impact of the actions on classroom instructional practices and student learning.

6. The district should ensure that the building on training already provided and fully utilizing the resources from those trainings, provides intensive and ongoing professional development to teachers to increase their capacity to effectively analyze student achievement data and to use student-level data to guide instructional planning and delivery (See Standard 2.4). This professional development should include a continuum of learning opportunities (e.g., observations, demonstrations, modeling, guided practice, coaching, case studies, reading, dialogue, lesson study) and offer teachers structured, guided practice activities in the development of explicit, measurable goals and instructional action plans that result in appropriate changes in classroom instructional practices and student achievement.

7. The district should continually provide support to principals and monitor their progress on requiring evidence-based, measurable goals and instructional action plans generated by grade level/content area CoI teams. Ensure that teacher teams and principals are accountable for implementation and progress monitoring of the action plans.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 3

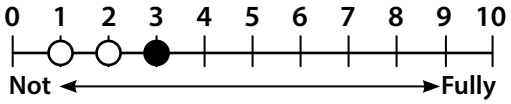
July 2018 Rating: 3

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



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 Strategic Plan and LCAP/LCP include goals and action steps that require the use of data-driven instructional decision-making and monitoring.

2. The district system provides school and classroom level assessment data to principals and teachers in a timely manner. A wide range of detailed information can be generated through the assessment reports available, including grade level, teacher, individual student, content standard, assessment target, item level, and DOK level results. The Aeries student information system provides additional student-level data.

3. There is minimal evidence that the broad range of assessment data available in program reports is effectively analyzed and systematically used to guide instructional decision-making at the district, site, or classroom level.

4. The district has established expectations for the use of data for instructional decision-making and monitoring of student progress and has developed initial data analysis structures and procedures. Those structures and procedures for effective use of district-provided data are not systematically and consistently implemented across the district (See Standard 4.3). There is evidence that individual teachers and teacher teams are meeting virtually as required and using the CoI template; however, the sample forms submitted to FCMAT were often incomplete and lacked measurable goals and action steps to address standards based student learning needs identified through CoI reflection and analysis.

5. Based on analysis of data provided through the district system, the Educational Services team identified a problem with i-Ready completion rates (See Standard 2.4). Inconsistencies in completion of district required assessments may decrease the accuracy of the data generated from the assessments. The Educational Services team has continued to collect data on this issue and is monitoring progress toward achieving the 95% completion goal.

Recommendations for Recovery

1. The district should increase the accuracy and utility of the assessment data provided by the district system by continuing to monitor progress toward the district established goal of 95% completion of required assessments within the time frame set up in the assessment schedule. Frequently communicate to all instructional staff the importance of timely completion to the accuracy and utility of the data for instructional planning and monitoring. Hold principals and teachers accountable for completion of required assessments as calendared in the assessment schedule.

2. The district should increase its focus on consistently implementing and monitoring processes/procedures to ensure that assessment data provided by the district is used to inform instruction and monitor student learning progress as described in district plans.

3. The district should continue to provide a continuum of professional development opportunities to district and site administrators, instructional support providers and teachers to increase the capacity of all instructional staff to effectively analyze and apply data to district and site level instructional planning and to classroom instructional practices (See Standards 2.4 and 4.3). To the greatest extent possible, the professional development experiences should involve teams:

    - Using actual district-provided student performance reports;
    - Engaging in structured, hands-on guided practice in the analysis of those reports;
    - Engaging in the reflection and analysis phases of the CoI process;
    - Developing data-based, measurable goals and instructional action plans based on that reflection and analysis; and
    - Identifying progress monitoring tools/strategies to track impact of implementation of the instructional action plans on student learning.

4. The district should regularly allocate 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 and using those reports and resources in the development of evidence-based, measurable goals and instructional plans. These meetings should be part of a coherent, ongoing continuum of professional development that focuses on the effective use of district-provided assessment data to accelerate student learning through improved classroom instruction.

5. The district should hold district and site administrators and teachers accountable for using the district, school and classroom level data provided by the district system to improve classroom instruction through targeted classroom observations, review of lesson plans, staff meeting and CoI meeting products (e.g., plans, schedules, lessons based on data analysis), and student work products.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 5

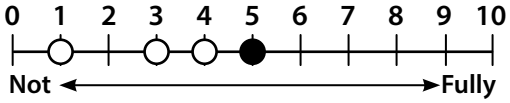
July 2018 Rating: 5

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



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 Strategic Plan identifies a key action of implementing a "…culturally responsive, standards-aligned sustainable curriculum with embedded interventions and enrichment." It also includes the implementation of an integrated MTSS framework to provide individual student support.

2. A districtwide MTSS as described in the California ELA/ELD Framework and in district planning documents is not developed or implemented.

3. The district requires completion of multiple academic assessments throughout the school year, as detailed in the district assessment schedule and the Instructional Guides. These assessments yield data that can be used to help determine student needs for close monitoring, differentiated instruction, additional targeted assessment, intervention, or acceleration. Several of the required assessments, as well as the adopted instructional materials, have tools and resources designed to support close monitoring, differentiated instruction, targeted assessment, and/or research-based intervention, or acceleration.

4. Data from the district required assessments is used inconsistently by school staff to identify student learning needs, and determine whether students require close monitoring, differentiated instruction, additional targeted assessment, specific research-based intervention, or acceleration. There is minimal evidence that teachers regularly use the tools and resources available through the assessments and adopted instructional materials to determine and address individual student learning needs.

5. There is no evidence that the district has identified diagnostic assessments, beyond the required district assessments, appropriate for use in determining the needs of students at Tier II and Tier III levels of an MTSS system.

6. Effective first instruction has been identified as the Tier I universal strategy to address academic needs of all students. Professional development on the key elements of effective first instruction was provided to staff in past years.

7. As noted above, the district Strategic Plan includes a key action of providing a curricular system with embedded intervention and enrichment for individual students. There currently is no clearly articulated district plan for providing equitable access to research-based intervention at all school sites during the regular instructional day. There is wide variation in how, when, at what level of intensity, by whom, and to whom academic intervention services are provided at individual schools during the regular school day. In

the distance learning schedule, teachers have office hours which are intended, in part, to be used to provide differentiated instruction or intervention to small groups or individual students. There is no district system in place for tracking how that time is used, the number of students served, or the learning progress of students served.

8. It is unclear what, if any, Tier III academic interventions are available to students in need of intensive services besides special education assessment, placement and/or additional time in the i-Ready, Achieve 3000, or Imagine Learning programs.

9. The Educational Services Department is developing a district Gifted and Talented Education (GATE) Program.

10. It is unclear how accelerated instruction is systematically provided.

11. Acknowledging the obstacles of distance learning during this review period, there was minimal evidence of differentiated instruction, close monitoring of students or acceleration in general education classrooms during FCMAT classroom observations.

12. Principals conducting virtual classroom observations have varying degrees of knowledge regarding effective instructional and assessment practices. Some are not fully prepared to coach teachers to implement practices that would meet the diverse needs of students through differentiated instruction, additional targeted assessment, specific research-based intervention, or acceleration.

Recommendations for Recovery

1. The district should develop and fully implement an effective MTSS model (as described in the California ELA/ELD Framework document), including both academic and behavioral components.

2. The district should accelerate the development of the organizational and procedural components of the Tier II and Tier III levels of the district MTSS system, including diagnostic assessments for identifying student needs, progress monitoring procedures/tools to assess student progress, and ongoing MTSS professional development for educators in the district for effective implementation of Tier II and Tier III support. Identify specific diagnostic and progress monitoring assessments appropriate for use at the Tier II and Tier III levels for use across the district. Provide professional development to appropriate staff on administering those assessments and using the data to determine student placement in support programs. Ensure that procedures and tools are identified for ongoing evaluation of program impact/effectiveness on student learning.

3. The district should develop a formal, systematic, districtwide plan for providing students equitable access to intervention and acceleration during regular school hours, as appropriate to identified student need. Continuously refine the embedded intervention and acceleration systems based on student performance data. Include a variety of assessment tools to identify individual student needs as a part of the plan (a range of grade/age level appropriate diagnostic, placement, and progress monitoring assessments).

Ensure that the plan is implemented at all sites and that implementation is monitored for equity, consistency, and evidence-based effectiveness. Continue to provide after-school intervention as an additional opportunity to meet student learning needs.

4. The district should provide a continuum of ongoing professional development learning experiences to district and site administrators and teachers on the full, effective implementation of the MTSS model for student support, including:

    - High-functioning SSTs and CoIs.
    - In-depth, hands-on learning experiences on effective first instruction (e.g., lesson study, model lessons, in-class coaching).
    - To the greatest extent possible, include classroom embedded professional learning experiences.
    - Use of a variety of assessment tools with a focus on identifying those appropriate for Tier II and Tier III interventions to determine student needs for close monitoring, differentiated instruction, additional targeted assessment, specific research-based intervention, or acceleration.
    - Models for intensive intervention and acceleration service delivery during the regular instructional day.

5. The district should provide district and site administrators with structured, guided practice applying specific techniques for supporting effective teacher use of assessment data to determine individual student needs for differentiated instruction, additional targeted assessment, specific research-based intervention, or acceleration.

6. The district should support and monitor the equitable, consistent, effective implementation of a comprehensive MTSS process at all sites in the district to ensure that students are properly assessed using a variety of appropriate assessment tools to identify student needs and to determine which students require close monitoring, differentiated instruction, additional targeted assessment, specific research-based intervention or acceleration to provide appropriate academic support to identified students.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 3

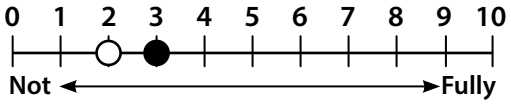
July 2018 Rating: 3

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



4.10 Assessment and Accountability

Professional Standard

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

Findings

1. District priorities for delivery of content and instructional strategies have been established in the Strategic Plan and the LCAP/LCP and have been communicated verbally and in written form to principals and teachers.

2. Instructional priorities have been identified and communicated to all staff: literacy for all; completion of A-G requirements and graduation rates; and special education instruction and compliance. Performance indicators for these priorities continue to be clarified/refined.

3. Effective first instruction was identified as a districtwide focus in previous years. The district also previously selected three core instructional practices that are expected to be implemented daily in all classrooms: close reading; academic conversations; and writing to express understanding.

4. Site administrators and their SSCs developed the required SPSA for their respective sites that are aligned to the district Strategic Plan and LCAP/LCP. The plans set annual student achievement goals and identified professional practices and educational strategies to reach the achievement goals. Most plans included at least one, if not all, of the district-selected core instructional practices.

5. There are currently no goals or action steps described in the district or site plans to measure/monitor the classroom frequency or quality of use of the adopted instructional materials, implementation of the elements of effective first instruction, or the identified core instructional practices.

6. The district has communicated the expectation that all teachers will use district adopted instructional materials with fidelity, as appropriate to their teaching assignment. Some principals have a system for collecting and reviewing lesson plans as one way to monitor adherence to this expectation. No sample lesson plans or student work samples were submitted to FCMAT for review.

7. The stated district expectation is that principals will observe classroom instruction regularly. These observations provide an opportunity for principals to monitor fidelity of program implementation. Principals are expected to identify teachers in need of targeted support and professional development in the delivery of content and the use of prioritized instructional practices and to provide appropriate support to those teachers to increase their instructional effectiveness. There is no evidence that all principals are meeting these expectations, and there is no systematic district monitoring of the frequency or content of principal instructional observations.

8. For most of the 2020-21 school year, individual principals used a variety of different, self-selected forms and formats for conducting observations to monitor classroom instruction, including fidelity of program implementation. Based on interviews with district and site administrators and sample observation artifacts submitted to FCMAT, the frequency of classroom visits and the feedback provided to teachers following observations vary greatly between sites. The district recently decided to implement a more structured system for monitoring classroom instruction and returned to the digiCOACH tool for use by all administrators.

9. The district has not collected quantitative baseline data from classroom observations. No measurable improvement goals have been set for increasing fidelity of program implementation of district adopted instructional materials, elements of effective first instruction, and/or core instructional practices, or for increasing the frequency or quality of implementation.

10. The district executive directors of elementary and secondary education meet virtually with each of their assigned principals a minimum of once per month. There is currently not a stated expectation or a consistent system for the executive directors to monitor/observe classroom instruction with the principals.

11. Principals are expected to put documentation of their classroom monitoring activities in a Google folder, but currently the executive directors are not routinely reviewing that documentation or regularly discussing results of observation/monitoring visits with the principals. The executive directors indicated during interviews that they have conducted some informal monitoring of distance learning classrooms on their own through drop in visits during this review period.

12. Professional development on the topic of providing high quality, actionable feedback was provided during a principals' meeting during the 2020-21 school year. Minimal actionable feedback was provided to teachers on most monitoring/observation documents submitted to FCMAT. There was no evidence indicating that follow up conversations or actions routinely occurred related to the content of principal feedback.

13. There is minimal evidence of systematic monitoring of fidelity of program implementation in the delivery of content and instructional strategies across the district or that the monitoring that is occurring is resulting in the improvement of classroom instructional practice.

Recommendations for Recovery

1. The district should make classroom observations that focus on monitoring fidelity of program implementation in the delivery of content and instructional strategies (as articulated by the district in the definition of effective first instruction and core instructional practices) a high priority responsibility for district and site administrators. Increase the amount of time and human resources devoted to the development and effective implementation of a systematic, consistent, data-based monitoring and coaching process to accelerate continuous improvement of classroom instruction at all sites.

2. The district should consider increasing the amount of time the executive directors of elementary and secondary education spend conducting classroom observations with site principals and providing coaching, follow up, and monitoring to improve instruction. Document observations, measurable goals and action steps for enhancing effectiveness of individual teachers, coaching/follow up and monitoring focused on fidelity of program implementation.

3. The district should customize the digiCOACH tool to include the district identified key elements of effective first instruction and the three core instructional practices. Provide additional professional development to principals on use of the tool as a part of the district system for monitoring fidelity of program implementation.

4. The district should develop a clear, common understanding on the part of district and site administrators of the observable, measurable behaviors that provide evidence of effective implementation of the key elements on the district digiCOACH observation tool. To gather consistent, accurate data on fidelity of program implementation and continuous instructional improvement using the instructional monitoring process, devote time to structured, hands-on professional learning experiences for district administrators and principals to norm/calibrate their use of the observation tool components. Frequently revisit and monitor the common understanding of teacher and student behaviors that provide evidence of appropriate, quality implementation of the district-identified adopted instructional materials, effective first instruction, and the core instructional practices. Ensure that the district-provided professional learning experiences model effective first instruction principles and that they include direct instruction (as appropriate to topic) and guided practice leading to independent practice with ongoing district coaching, support and monitoring.

5. The district should develop a clear, common understanding among district and site administrators of the variety of ways the components of the digiCOACH tool might be used to gather accurate data on fidelity of program implementation of content and instructional strategies (e.g., focus on one to two elements until a measurable goal for implementation is met or one to two focus areas for a six-week CoI period). Model the process of setting short-term measurable goals on selected components of the observation tool at the district level on an ongoing basis.

6. The district should establish quantitative frequency baseline measures for the digiCOACH observation tool elements at both the district and site levels. Select two or three specific elements for targeted improvement and formulate specific, measurable, attainable, relevant and time-bound (SMART) goals for increasing the frequency of effective classroom instruction through the use of the adopted instructional materials, effective first instruction, and use of the core instructional practices. Develop a system to assess progress toward meeting those established measurable goals (monthly, quarterly or on the six-week CoI calendar). Review the progress monitoring data during principals' meetings and at individual school sites with teaching staff. As each goal is reached, select another element/ cluster of elements and repeat the process.

7. The district should provide professional development to all teachers on the observable, measurable components of the digiCOACH classroom monitoring/observation tool. Ensure that teachers have a clear understanding of the rationale for the chosen components and of what evidence demonstrates effective, high quality classroom implementation of each of those components.

8. The district should collect site classroom observation data from principals at least monthly (e.g., digiCOACH reports). Develop a system for that quantitative and qualitative data to be reviewed with each principal and his/her executive director of education. Principals should be responsible for providing documentation of implementation of all identified action steps on the observation summaries within an agreed upon time frame. The executive directors of elementary and secondary education should submit summary data from their site observations (conducted with the principal) and those of each principal monthly for inclusion in the districtwide progress monitoring system.

9. The district should provide district and site administrators with ongoing differentiated professional learning experiences on effective practices for instructional monitoring/ observations focused on the district instructional priorities. In all professional learning experiences, emphasize modeling and guided practice on providing specific, actionable feedback to teachers based on observation data and on coaching, follow-up and/or other support strategies that result in increased program fidelity in the delivery of content and instructional strategies.

10. The district should ensure that all classroom observations result in specific actionable feedback provided to teachers focused on the continuous improvement of all teachers in the delivery of effective first instruction, use of district adopted instructional materials, and the use of the district selected core instructional practices. Monitor the effectiveness of feedback in changing classroom delivery of content and instructional strategies through the measurable goal setting and data collection process described above.

11. The district should establish and communicate district expectations for the monitoring of instruction through lesson plan review by site principals.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 4

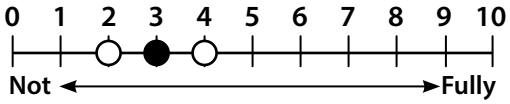
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



4.12 Assessment and Accountability

Professional Standard

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

Findings

1. The district has adopted policies and systematic procedures for identifying, screening, assessing, planning, implementing, reviewing, and performing triennial assessments of special-needs students. The district continues to work with CDE, CCEE, LACOE and other support providers to review and revise adopted policies and procedures for federal and state compliance.

2. Special education compliance and instruction has been identified as a district priority.

3. Special education staff has received training during the 2020-21 school year focused on compliant and quality practices. Targeted support has been provided at school sites by district-level special education staff and program specialists to strengthen site-based implementation of compliant practices.

4. Changes in the district special education administrative staff in past years have caused significant obstacles in the consistent implementation and monitoring of policies and procedures. A new executive director of special education was hired in Fall 2020, and she has done some reorganization of the department.

5. Interviewees indicated to FCMAT that the executive director of special education has created an IEP task force; however, no documentation from this committee was provided. There has been an intense focus during the 2020-21 school year on reducing the number of overdue IEPs. The executive director of special education provides a monthly update on the number of overdue IEPs districtwide and by school sites at district cabinet meetings. Progress has been made in this area but the COVID-19 pandemic has created additional obstacles to completing assessments and IEPs within federal timelines.

6. Program specialists continue to provide on-site support to special education staff and principals. District administration stated that the program specialists' workday has been extended from a 6.5-hour day to an 8-hour day in order to increase site-based support.

7. Because of the focus on resolving noncompliance issues and enhancing the quality of special education instruction, professional development has targeted special education teachers during the 2020-21 school year. Principals have received some professional development.

8. Professional development for general education instructional staff at school sites to ensure that they understand their role in appropriately implementing the district adopted special education policies and procedures has not occurred during the 2020-21 school year.

Recommendations for Recovery

1. The district should continue to work with CDE, CCEE, and LACOE to resolve remaining issues of noncompliance and establish systems and procedures to ensure future compliance.

2. The district should continue to closely monitor special education processes and program services moving forward to ensure that they are conducted pursuant to federal and state laws and that compliant and quality services are provided in the district to identified special education students.

3. The district should provide ongoing professional development to site principals on compliant and quality special education procedures and instructional programming, including inclusive practices and ensuring that special education students are served in the LRE.

4. The district should provide ongoing professional development at each school site for general education instructional staff so that they fully understand what is required in ensuring that special education processes are conducted pursuant to federal and state laws. Include current compliance and quality issues in the professional development content, as well as information on the general education teacher's role in addressing those issues. Include information on inclusive practices and special education placement in the LRE in the training content.

Standard Partially Implemented

July 2013 Rating: 6

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 2

July 2017 Rating: 3

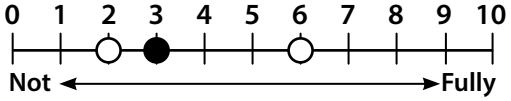
July 2018 Rating: 3

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



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. District office personnel have worked to provide multiple opportunities for professional development for both elementary and secondary teachers.

2. The district has provided multiple opportunities for professional development to classroom teachers regarding technology and instructional delivery for students.

3. In addition to district-provided professional development, many school sites provided site-specific professional development for their staff.

4. Led by district office leadership, site instructional coaches analyzed student achievement data to determine next steps for professional development for the district and school sites.

Recommendations for Recovery

1. The district should continue to ensure that all school sites, administrators and teachers participate in professional development offerings to provide quality, equitable instruction for all students.

2. The district should establish clear expectations for the outcomes of professional development and systems of responsibility and accountability at the school site level so that all instructional staff will participate and implement the strategies learned.

3. The district should provide professional development that specifically and intentionally augments and builds on previous professional development to ensure that site processes and classroom instruction increases in quality.

4. The district should continue to provide professional development to site administrators to support their ability to sustain monitoring and feedback at school sites. Special attention should be paid to professional development that promotes the use of data to provide specific support and coaching to teachers.

5. The district should continue to focus on specific professional development and strategic core strategies designed to improve student academic performance. Special attention should be paid to providing high leverage strategies in line with the district's three core initiatives of close reading, writing to express understanding, and academic conversations.

6. Since there are many opportunities for professional development, the district should continue to implement a comprehensive and cohesive plan for classroom implementation, including the CoI process utilizing instructional coaches. Special attention should be paid to ensuring that site instructional leaders are provided with professional development to ensure that these efforts lead to sustaining improved instruction at the classroom level.

7. The district should include a focus on integrated ELD in future professional development offerings as a next step in the service of the growing population of ELLs in the district.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 4

July 2017 Rating: 4

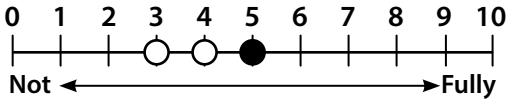
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



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. During this review period, the virtual learning schedule provided for dedicated time each week that could be used for district professional development, site professional development or site teacher collaboration time.

2. The district has provided continuing professional development in the implementation of IABs.

3. At the high school level, there is not a specific system for data collection and analysis across departments and disciplines. This results in data not being utilized to inform decision making and professional development across all disciplines.

Recommendations for Recovery

1. The district should continue to provide teachers with additional training and guidance to analyze student performance data. Special attention should be given to how data exemplifies learning and, necessarily, next steps for instruction at the classroom level.

2. The district should ensure principal walk-through visits/observations of classrooms focus on district instructional priorities identified by the districtwide, data-based CoI process for data analysis and action planning, as well as implementation of strategies agreed upon as district goals. Specific feedback should then be provided frequently to teachers and professional development given to affect classroom instruction.

3. Using digiCOACH, the district should continue to develop a system for data collection and analysis at the high-school level that is consistent and required across all school sites and departments. This analysis should be used to inform professional development that is specific to secondary instructional design and delivery. Principal walk-through visits/observations should then focus on the implementation of strategies implemented from professional development and agreed upon district goals.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 2

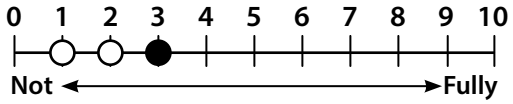
July 2018 Rating: 2

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



5.5 Professional Development

Professional Standard

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

Findings

1. The district continues to provide access to research-based professional development opportunities.

2. The district, in conjunction with outside entities, provides a variety of professional development opportunities.

3. The district has focused on specific professional development (e.g., designated ELD, PBIS) to increase student achievement.

4. There is a significant lack of professional development that is designed to support secondary-level instruction and the specific needs of teaching adolescents and specific content areas.

Recommendations for Recovery

1. The district should follow a comprehensive and cohesive plan that ensures that professional development is centered on identified needs based on student data, content standards and research-based best practices for all students (See Standard 5.1).

2. The district should ensure there is a coherent and measured connection between professional development and classroom implementation through the use of digiCOACH. This should include the district's focused, nonnegotiable goals.

3. The district should ensure that professional development is informed by the data collected through formative assessments and monitored frequently to ensure implementation at the classroom, instructional level.

4. The district should consider designing and implementing a cohesive plan for professional development specific to the secondary level, needs of adolescent learners and instructional design in the content areas.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 3

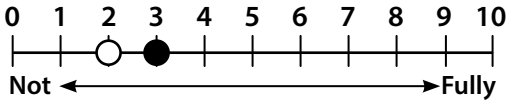
July 2018 Rating: 3

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



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 ESEA took effect beginning in the 2017-18 school year.

Findings

1. Since the last review, the IT Department has been reorganized so that the executive director of IT reports directly to the chief academic officer in Educational Services. The district has a clear organizational chart related to CALPADS reporting for the 2020-21 school year. The executive director of IT acts as the LEA CALPADS administrator who oversees and works with the former LEA database administrator, now a consultant, who works directly with collecting and reporting of data. They work closely by meeting regularly to discuss any issues with CALPADS reporting. The application support technician and coordinator, assessment and instructional technology also works closely with the former LEA database administrator/consultant in the area of CALPADS reporting.

2. For this review period, the district continued to assign the data collection positions to the school sites. Overall, site and district administration felt that enrollment and attendance is reflected more accurately and schools have more support with this structure.

3. The district met timelines for all CALPADS submissions during this review period.

4. The district continues to have specialized data reviewers who look at data in their area of expertise. The district continues to work to improve the quality of data reported and has worked to develop a draft CALPADS Processes and Procedures Manual.

5. During this review period, the district discontinued its prior practice of scheduled monthly data management meetings for staff that are responsible for entering data at school sites and other specialized departments (e.g., Special Education, Food Service). During previous reviews, the meetings were mandatory and discussed such issues as deadlines for reporting, error management, changes to reporting and specific issues between the Aeries student information system and CALPADS.

6. For this review period, the district did not provide any documentation of technology open lab sessions available to all personnel responsible for entering data which previously had allowed them to get individualized help if needed.

7. A review of the California School Directory on the CDE website found information for most school sites and the district is up to date, however there are two school sites that do not accurately reflect their site administration. This directory is an online resource for obtaining contact and general information about schools and districts and is updated using the OPUS.

Recommendations for Recovery

1. The district should prioritize hiring a database administrator so that CALPADS related work is handled in-house instead of through a consulting contract.

2. The executive director of IT and database administrator should continue to be provided with sufficient resources and assistance to ensure that the district can comply with the state requirements regarding maintaining statewide student identifiers and to work with the state regarding CALPADS and OPUS.

3. The district should continue to prioritize meeting all CALPADS reporting deadlines.

4. The district should finalize and obtain board approval of the draft CALPADS Processes and Procedures Manual.

5. District staff should provide monthly training on the CALPADS processes and procedures manual to those responsible for entering data at school sites and other specialized departments and concentrate on the quality of data entered into AERIES. Continue to monitor the implementation of processes at the school sites and provide additional training for any area identified as problematic.

3. The district should reestablish monthly meetings in the technology lab that is open to all personnel responsible for entering data. This would allow them to get individualized help by the application support technician who would be available to assist.

4. The district should hold site administration accountable for reviewing and analyzing data specific to their school site. This is an additional layer of review for ensuring the accuracy of the data. The district should regularly review what site administrators should seek in their data and processes to follow if the data does not appear accurate.

5. The district should ensure that the information in OPUS accurately includes administration anytime changes are made.

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

Implementation Scale:

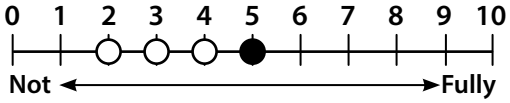


Table of Pupil Achievement Ratings

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
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
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
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
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

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
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
1.8	PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA provides and supports the use of information systems and technology to manage student data, and provides professional development to site staff on effectively analyzing and applying data to improve student learning and achievement. (DAIT)	3	1	3	3	4	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4
1.9	PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA holds teachers, site administrators, and LEA personnel accountable for student achievement through evaluations and professional development.	1	1	1	2	2	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2

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
2.1	LEGAL STANDARD – CURRICULUM The LEA provides and fully implements SBE-adopted and standards-based (or aligned for secondary) instructional textbooks and materials for all students, including intervention in reading/language arts and mathematics, and support for students failing to demonstrate proficiency in history, social studies, and science. (EC 60119, DAIT)	4	2	3	3	3	3	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2
2.3	PROFESSIONAL STANDARD – CURRICULUM The LEA has planned, adopted and implemented an academic program based on California content standards, frameworks, and SBE-adopted/ aligned materials, and articulated it to curriculum, instruction, and assessments in the LEA plan. (DAIT)	4	2	3	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3
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
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

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
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
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
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
3.10	LEGAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA has adopted systematic procedures for identification, screening, referral, assessment, planning, implementation, review, and triennial assessment of students with special needs. (EC 56301)	2	1	3	2	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3

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
3.12	LEGAL STANDARD – INSTRUCTIONAL STRATEGIES Programs for special education students meet the least restrictive environment provision of the law and the quality criteria and goals set forth by the California Department of Education and the Individuals with Disabilities Education Act. (EC 56000, EC 56040.1, 20 USC Sec. 1400 et. seq.)	6	2	2	2	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3
3.13	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES Students are engaged in learning, and they are able to demonstrate and apply their knowledge and skills.	2	1	1	3	3	3	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2
3.15	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA optimizes opportunities for all students, including underperforming students, students with disabilities, and English language learners, to access appropriate instruction and standards-based curriculum. (DAIT)	4	2	2	3	3	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3
3.16	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA makes ongoing use of a variety of assessment systems to appropriately place students at grade level, and in intervention and other special support programs. (DAIT)	2	1	1	2	2	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2

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
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
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
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
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

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
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
4.5	PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY School staff assesses all students to determine students' needs, and whether students require close monitoring, differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.	3	2	3	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3
4.10	PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY The LEA and school site administration monitor fidelity of program implementation in the delivery of content and instructional strategies.	4	2	3	4	4	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3
4.12	PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY Written policies and procedures are in place to ensure that special education processes are conducted pursuant to federal and state laws and that staff is provided appropriate, ongoing training to ensure proper implementation.	6	2	3	2	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3

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
5.1	PROFESSIONAL STANDARD – PROFESSIONAL DEVELOPMENT The LEA provides a continuing program of professional development to keep instructional staff, administrators, and board members updated on current issues and research pertaining to curriculum, instructional strategies, and student assessment.	4	3	4	4	4	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5
5.3	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
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

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
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
Collective Average Rating		**3.23**	**2.03**	**2.87**	**3.32**	**3.68**	**3.94**	**3.87**	**—**	**3.87**

Financial Management

1.1 Internal Control Environment

Professional Standard

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

Findings

1. Board policies and administrative regulations are a vital component of internal control and provide the guidelines and directives necessary for a district and its personnel to operate. The district subscribes to the California School Boards Association's GAMUT online services, allowing board policies and administrative regulations adopted by the district to be accessed from a link on the district's website. The district has adopted several board policies, administrative regulations, and exhibits that demonstrate, support and communicate its intent to foster a behavioral culture of high integrity and ethical values including:

    - Board Bylaw 9270, Conflict of Interest, revised on April 17, 2019. This policy outlines the requirements of governing board members and designated employees to annually disclose any conflict of interest that would preclude them from participating in any district related decision that includes that interest.
    - BP and AR 1310.1, Civility Policy, adopted on February 5, 2015, demonstrates in part the intent of the administration to set the tone and establish a foundation for an environment that, as stated in the policy, "promotes mutual respect, civility and orderly conduct among district employees, parents/guardians and the public."
    - BP and AR 3400, Management of District Assets/Accounts, adopted on August 4, 2014, recognize the importance of developing a system of internal control procedures that include separation of duties and fraud prevention specifically in the areas associated with recording or reporting transactions; which would include purchasing, receiving, and payment functions. Board Policies 3314, Payment for Goods and Services, updated April 17, 2019, and 3314.2, Revolving Funds, adopted August 4, 2014, also describe the board's fiduciary duties to manage and safeguard district assets and resources effectively.
    - Board Policies 4119.21, 4219.21 and 4319.21, Professional Standards, and their corresponding exhibits, further support the district's expectations of employees to conduct themselves in an ethical and appropriate manner. These policies encourage district employees to "accept as guiding principles the professional standards and codes of ethics adopted by educational or professional associations to which they may belong." Inappropriate employee conduct is also defined within these policies.

Board Policy Exhibit 4219.21 was revised April 22, 2020 to remove reference to the California School Employees Association as the district's classified bargaining unit representative and replaced that language with CalPro. The other BPs noted were last updated August 4, 2014.

The district has established a Board Policy Committee assigned the duties of reviewing policy updates as determined to be necessary and/or recommended by the GAMUT subscription service. The committee is led by the chief operating officer (COO). Several board policies and administrative regulations were revised during this review period.

FCMAT was provided a copy of a communication sent to all staff stating the intent to exercise a concerted effort to "more broadly disseminate, via email, new and amended policies and Administrative Regulations so ALL staff are informed."

FCMAT observed revisions to board policies, available through board agenda materials and minutes; however, at the time of FCMAT's fieldwork many remained unchanged when accessed using the GAMUT online link. Interviews with staff indicated that there has been a delay in online accessibility to board policy and administrative regulations that have been updated and approved by the state or county administrators. District staff explained that the service provider has historically performed this process, and it has recently been shifted back to the district to ensure postings are timely.

2. Board members and employees designated in the district's Conflict of Interest Code (Board Bylaw 9270) are required by Government Code 87500 to annually file a statement of economic interests/Form 700 to disclose any assets and income that may be materially affected by official actions. Exhibit 9270 was revised February 27, 2020. FCMAT reviewed two copies of the revised policy and exhibit, one provided by the district and the second accessible from GAMUT; both contain the same revision date. The revised exhibit appendix in both versions identify disclosure categories and designated positions; however, there is an incongruence between the two versions. FCMAT compared the designated positions in both versions to the February 2021 organizational charts. Inconsistencies were noted between all three documents, including variations in titles and the omission or inclusion of administrative positions.

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

   The revisions to Exhibit 9270 also included modifications to disclosure categories. Three disclosure categories are described in both the exhibits reviewed; however, 13 of the 21 designated positions listed on the version posted to GAMUT are assigned disclosure categories that do not exist.

3. 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. FCMAT was provided with a 2020 roster identifying each employee and their position responsible for completing Form 700 as well as completed Form 700s collected for the period January 1, 2020 through December 31, 2020. Form 700s were also provided for some individuals assuming and leaving office.

   FCMAT's review of the Form 700s provided by the district continue to identify deficiencies; primarily in the area of reported jurisdiction of office and completion upon assuming and exiting office. The California Fair Political Practices Commission's Form 700 reference pamphlet specifically identifies school districts as "Other" agencies; however, most of the district's forms listed "State," "County" or "City of Inglewood" as the Jurisdiction of Office, in some cases all three of these boxes where checked. FCMAT also noted several instances where forms were simply not completed correctly; for example, in section 3 Type of Statement the Annual box was simply checked. In many circumstances the individual completing the form did not serve in the position for the entire calendar year, yet the period covered was left blank. Further, a completed Form 700 was not provided to FCMAT for many employees and positions required to file Form 700 for the period under review.

   Board Bylaw 9270 and Government Code Section 87302 provide for filing Form 700 annually and within 30 days of assumption of office and within 30 days of leaving office. Interviews with staff indicated that the Human Resources Department has incorporated completion of the Form 700 for designated positions as part of the onboarding process for new employees. However, a process for obtaining a form upon separation from the position or employment has not yet been established. Form 700s were not provided to FCMAT for numerous appointments to designated positions during the period under review. In addition, while several positions were vacated during the timeframe under review, no Form 700s were provided for employees separating from employment with the district. (See Community Relations and Governance Standard 4.5 for further information.)

4. The district has historically had a significant number of audit findings, many referring to opportunities for fraud, and material weaknesses and significant internal control deficiencies. The district engaged with an independent accounting firm to conduct audits for the 2017-18, 2018-19 and 2019-20 fiscal years. Each audit report cites significant deficiencies in internal control in numerous functional areas of business practice that leave the district's assets susceptible to misstatement, theft or fraud. The number of findings has been reduced significantly since the 2016-17 fiscal year which contained 41 findings, many of which were reoccurring from the previous year's audit. The 2019-20 fiscal year audit contained 13 audit findings, ten of which were repeated from the prior year.

5. Formal operational policies and procedures help to establish protocols for completing, reviewing, and overseeing the business office's routine functions. When properly designed, implemented, and followed, written procedures improve the effectiveness of the internal control structure and offer reasonable assurance that the risk of fraud, misappropriation of funds or other illegal acts is reduced and that occurrences will be detected promptly. Interviews with staff indicated that while operational procedures for the Business Services Department, created under prior administrators, remain on the district's shared drive, they have essentially been abandoned. No process has been established to review and update these procedures as changes within the department have taken place. Written processes and procedures for routine business activities are the foundation of strong internal controls, but will be ineffective unless implemented in practice, monitored, evaluated, and enforced.

   The district has some departmental procedural manuals that provide written standards regarding processes for primary departmental duties. The procedures in these manuals support the basic processes for administrators and staff to follow, but are not standard operating procedures for routine duties of each departmental employee's desk.

6. Establishing and maintaining a fraud prevention program is essential to fraud deterrence. Tips from employees, either by reporting to supervisors or through use of an anonymous tip hotline, are common methods of detecting fraud. These methods are typically most effective when employees have access to, and are regularly made aware of, an anonymous tip line. The mere existence of such mechanisms is a highly effective fraud prevention technique.

   The district continues its participation in the WeTip program offered through its risk management provider. The program promotes a hotline for anonymous reporting of tips related to crimes such as workers' compensation fraud, discrimination, harassment, threats, safety violations, burglary, and weapons. This program helps increase awareness of fraud prevention. The district has no other formalized fraud prevention and detection program.

7. The district has established annual employee notifications that incorporate sections addressing the district's Code of Conduct and Code of Ethics. The annual notifications are disseminated to all employees, including substitutes, and require each employee to complete an acknowledgement of receipt each year. The notifications communicate that "The Board of Education expects district employees to maintain the highest ethical standards, exhibit professional behavior, follow district policies and regulations, abide by state and federal laws, and exercise good judgment…" All employee handbooks include a section that speaks to the district's Code of Ethics.

8. Communication, training and routine monitoring of processes and procedures are essential to ensure control activities are successful and effective. Interviews with staff indicated that some district office staff members meet regularly with staff from other departments and school sites. Meetings with Business Services, Human Resources and Risk Management are also frequently held to collaborate and discuss issues that cross departmental functions. However, numerous changes in staff and positions within the district's administration and the Business Services Department have severely limited the time available to the CBO and other business office personnel to evaluate and discuss processes and procedures for many operational areas.

9. The district does not have an audit committee. Establishing an audit committee can improve the district's system of internal controls by fostering an environment and culture that clearly communicates that fraud and other illegal practices will not be tolerated, and that all allegations will be investigated.

   External audits and reports, internal reviews, or investigations can generate opportunities for growth and allow responsible staff to identify specific elements underlying the areas of concern and develop a collaborative plan to implement best practices. An audit committee can also serve as a body for monitoring the business office's progress on corrective actions taken to address audit findings that identify weaknesses in internal controls, presenting opportunities for fraud, misappropriation of funds or other illegal practices.

Recommendations for Recovery

1. The district should continue to routinely review and update board policies and administrative regulations. Department administration and management level staff should continue to actively contribute to the review and proposed revision of policies and regulations specific to their span of authority. The district should continue to modify standard language provided by CSBA's GAMUT policy service, tailoring each policy to the specifics of the district and removing all nonapplicable language.

2. The district should ensure that the online board policies, administrative regulations, board bylaws and exhibits reflect the most recently approved versions.

3. The district should ensure the designated position disclosure categories relative to Exhibit 9270 Board Bylaws, Conflict of Interest Code, and assigned disclosure categories are accurate and appropriately assigned to the identified position(s). Where possible, designated positions should reflect generalized categories rather than specific positions and should reflect the organization's administrative structure presented in its organizational charts.

4. All designated positions should be required to complete Form 700 upon hire, annually and upon separation of employment, and the district should establish a system that accounts for the completion and collection of these forms. The district should routinely update the list of employees, board members and consultants serving in designated positions identified as responsible for completing Form 700 to ensure position title changes and placement of personnel are clearly identified. Form 700 should be completed as part of the hiring and separation from employment processes managed by the Human Resources Department, then forwarded to the staff member responsible for collection. The staff member responsible for the collection of Form 700s should review them for completeness and follow-up where necessary.

5. The district should ensure the employee(s) assigned responsibility for collecting the Form 700s are properly trained on the rules of submission including the timeframe covered by the forms, who should complete the form, and how to review submissions to ensure they are complete and properly prepared.

6. The district should ensure operational procedures are implemented and monitored to make certain the district operates effectively and efficiently and that the established system adequately prevents, discourages and detects fraud and safeguards district assets. The district should continue efforts in updating the comprehensive policies and procedures manual previously established by the Business Services Department. During this process, all components of internal control should be evaluated, deficiencies should be identified, and procedures should be established to mitigate deficiencies in high-risk areas.

7. The district should review external audits, reports, and reviews with applicable staff to identify the specific elements underlying the areas of concern and develop a collaborative plan to implement best practices and resolve the audit findings.

8. The district should routinely review, update and monitor operational procedures and provide staff training. Vigilant reinforcement of operational procedures is essential to establishing a foundation that provides reasonable assurance that the district's operations and internal controls are effective, efficient, and sound.

9. The district should implement a fraud prevention program and ensure that all district and school site staff are familiar with it. Written procedures should be established for retrieving the information reported, including a protocol for determining the level of investigation warranted; a means of determining who should perform an investigation; and procedures for reporting the results. The district should consider adding this to the annual policy review process.

10. The district should establish an audit committee as another level of oversight to help ensure proper operations and adequate follow-up to internal reviews and independent audit findings. Meeting agendas and minutes should be prepared and maintained.

11. Principals, office managers and other school site/department representatives who attend district and other informational meetings and/or are the primary recipient of communications regarding district-established policies and procedures should relay the information to all affected positions at their school site/department as soon as possible after receiving that information.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 2

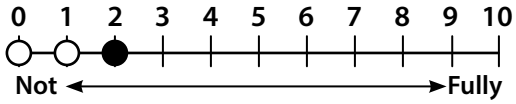
July 2018 Rating: 2

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 2

Implementation Scale:



1.3 Internal Control Environment

Professional Standard

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

Findings

1. The district provided FCMAT with a districtwide organizational chart that outlines four divisions under the county administrator: the chief business official, chief human resources officer, chief academic officer, and chief operating officer. The organizational chart was originally county administrator/board approved April 22, 2020 and revised January 12, 2021.

   Organizational charts for Business Services, Human Resources/Risk Management, Educational Services, and Operations & Student Support Services were also provided; none of which were dated, and there was no indication of county administrator approval. The charts identify established, but otherwise vacant positions. Some charts listed positions for external support providers, including consultants and LACOE support representatives, which is not commonplace for an organizational chart.

2. The district also identifies departmental leadership and support staff on its website. Inconsistencies in positions and/or position titles were noted when compared to the organizational charts. This creates confusion about the official authorized positions and/or staff members holding these positions.

3. District administrators and Business Services staff interviewed know who their supervisor is and understand the concept of chain of command. School site staff reported being aware that organizational changes have occurred during this reporting period. Several staff in the district office are working out of class, i.e., while officially holding one position and performing the work of another position that is vacant. This practice makes it very difficult to know which staff member handles certain duties. Interviews with school site staff indicated that if they do not know who handles a specific matter, they have at least one source within the business office that they contact, knowing they will be redirected to the appropriate individual.

Recommendations for Recovery

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

2. The district should distribute organizational charts to all employees after each revision to help ensure staff understands changes as they take place and to communicate where to direct their questions.

3. Departmental leadership should immediately address and communicate changes to reporting lines of authority when vacancies occur, even when temporary, and actively enforce the chain of command by directing questions through the appropriate department channels.

4. The district should only display county administrator/board approved positions on its organizational charts; independent contractors and/or consultants should not be included.

5. The district should establish a process that ensures its website is updated timely when changes in positions, titles, and/or staff are formally approved.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 4

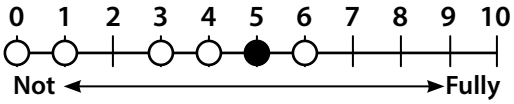
July 2018 Rating: 5

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



2.1 Inter- and Intradepartmental Communications

Professional Standard

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

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

Findings

1. The district office administration continues to work to improve cohesive communications between the Business Services and Operational departments and other departments and school sites. Interviews with department and site staff indicated that business office staff members are responsive to requests for information. During this review period, additional forms have been developed and made available electronically to sites and departments through the Informed K12 software system, including a budget transfer form and employee timesheets, to help streamline processes and improve communication.

2. The CBO has been with the district since September 2020 and oversees the Fiscal Services, Facilities, and Food Services departments. At the time of FCMAT's fieldwork, the head position of one of these departments was vacant, one department head was on leave, and the other had been with the district approximately four months. Additionally, four of the 11 positions in the business office were vacant. Interviews indicated that the CBO is in meetings the majority of each day, which makes it difficult to complete necessary business functions, to build staff capacity, and for people to access him when needed.

3. The CBO attends the districtwide principals' meetings and began conducting monthly meetings with each principal in January 2021 to discuss their budgets, staffing and other school site responsibilities. Interviews indicated that these meetings have been well received and routinely include staff from the Business Services, Educational Services, and/or Human Resources departments based on the topics being discussed. It would also be beneficial for the CBO to schedule routine, for example quarterly or biannual, meetings with each department leader to discuss their budgets and other department responsibilities related to procedures for areas such as accounting, internal controls, purchasing and payroll.

4. Office managers and administrative secretaries continue to have monthly meetings, where various district departments, including Business Services, share information regarding departmental processes and procedures. Interviews with staff indicated that due to the pandemic, these meetings were done inconsistently and virtually during this review period; attendance rosters were provided for only two meetings and show several absences at each meeting.

5. District documents indicated that the former CBO and/or former senior executive director of fiscal services conducted several update/status meetings with Business Services staff either virtually or at the district office. The incumbent senior executive director of fiscal services has been with the district since November 2020 and meets daily with various individuals in the business office, but has not yet scheduled routine business office staff meetings.

6. Interviews with staff indicated that interdepartmental communications have improved between the Business Services and Human Resources departments. Leadership continues to work to assess interdependent activities and procedures, evaluate their effectiveness and revise existing or establish new procedures. Since the prior review period, the position control system has not been consistently and accurately maintained. However, after the incumbent CBO was hired applicable staff members from the two departments again began meeting routinely to discuss and reconcile position control. In addition, various Business Services and Human Resources staff meet at least monthly.

7. The Inglewood Unified School District Administrative Handbook is now accessed by a link on the HR Department website and requires login information. This link did not exist on the HR Department webpage as of February 25, 2021 per FCMAT's research via the Wayback Machine (available at https://archive.org). FCMAT's finance team was unable to access the handbook, but it 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 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 of the processes and procedures regarding site and department business functions.

8. The district has various procedure manuals for accounting, payroll and purchasing as well as some separate written procedures that are not included in these manuals. Although this information is reportedly available to business office staff on the district's shared drive, many of the documents provided to FCMAT are not dated, and interviews indicated that they have not been routinely reviewed and revised. Interviews indicated that the senior executive director of fiscal services is working with staff to develop desk manuals for each business office position.

9. The Business Services and Human Resources departments continue to use a shared drive where department staff members can access documents that affect duties between the departments, and group list serves are used to share information based on assigned functions.

Recommendations for Recovery

1. The district should continue to develop and enhance efforts to establish a systematic process for effective communication between the Business Services and Operational departments and between business office departments and school sites.

2. The district should endeavor to reduce the number of meetings that require the CBO's attendance.

3. In addition to routine meetings with each principal, the CBO should schedule and conduct meetings with each division/department leader to review his or her budget and responsibilities for internal controls and operational procedures.

4. The district should consider making the monthly office manager and administrative secretary meetings mandatory.

5. The district should ensure that business office staff meetings are routinely scheduled and conducted.

6. Business Services and Human Resources staff should continue to meet 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

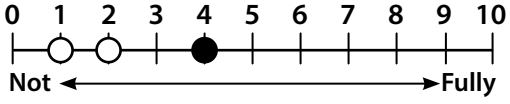
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



2.3 Inter- and Intradepartmental Communications

Professional Standard

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

Findings

1. All seats on the district's five-member elected board, referred to as an advisory board, are filled. District documents indicated that two of the five advisory board members have completed the CSBA Masters in Governance program. The three newest board members, one who was elected in November 2020 and two who were appointed to the board in January 2021, had registered, but not yet completed the program at the time of FCMAT's fieldwork. The program includes courses in the following areas: Foundations of Effective Governance/Setting Direction, Student Learning & Achievement/Policy & Judicial Review, School Finance, Human Resources/Collective Bargaining, and Community Relations & Advocacy/Governance Integration.

2. A review of the agendas and minutes posted on the district's website indicates 32 board meetings occurred from March 2020 through February 2021; 13 were special board meetings, and four of the regular meetings included a board workshop. Minutes show that three or more members were present at all of the meetings; minutes for the February 24, 2021 meeting had not been posted at the time of FCMAT's fieldwork. It is essential for the advisory board members to continue to regularly attend meetings to gain a broader understanding of their role and the district's fiscal matters.

3. Interviews with the county administrator and advisory board members indicated that the board members are engaged and ask questions at meetings. Board meeting minutes indicated that the board discusses items such as the budget and interim reports and cash flow during the reports/presentations portion of the agenda.

4. Many of the district's routine fiscal matters such as approval/ratification of purchase orders, approval of vendor/payroll warrant resolutions, approval/ratification of travel expenditures/conference requests, and numerous contracts and consultant agreements are presented at regular board meetings. However, some items regarding the district's fiscal condition, including the 2019-20 unaudited actuals and 2020-21 first interim report were presented at special board meetings. These items should routinely be on regular board meeting agendas since dates for these meetings are typically determined each December and allow advisory board members and the public more time to schedule attendance and review agendas and backup materials. Items on the district's fiscal condition are presented as consent calendar/action items on the board meeting agendas, and items such as the

budget and interim reports are also included on the reports/presentations portion of the agenda preceding county administrator action on the issue. As indicated above, advisory board members are encouraged to discuss and ask questions regarding agenda items.

5. Interviews continue to indicated that board agendas and backup materials are provided at least 72 hours before each regular board meeting, usually on Sundays. This is consistent with the letter of the law; however, board agendas and their attachments can reach hundreds of pages. Board agendas and materials, including budget documents and the assumptions narrative for each reporting period, should continue to be provided to advisory board members before board meetings and with sufficient time to review documentation, formulate questions and prepare for discussion. Budget issues will be discussed in further detail in the budget sections of this report. (See also Standard 6.6 of the Community Relations and Governance section for additional information.)

6. Board meeting agendas and minutes are available through links on the district website. Supporting documentation, including that associated with business and fiscal issues, is also available through links embedded in each agenda. FCMAT's review of agendas and minutes for meetings conducted from March 2020 through February 2021 found that information regarding the rationale and financial impact of items is included on the board agendas.

7. A Board Sub-Committees List was adopted at the August 26, 2020 board meeting. The list includes a Budget Advisory Committee and indicates that two board members were appointed to this committee. District documents show that four committee meetings were conducted in 2020 and that one or two of the board appointees attended each meeting. Additionally, the board appointees provided updates about the Budget Advisory Committee at three board meetings during this review period. Interviews with administration and advisory board members indicated that the board continues to gain a better understanding of the budget and the district's financial condition.

8. The district conducted four board workshops during this review period, which included information about board governance, the FCMAT report, negotiations, cash flow and facilities. However, the workshops did not include a budget study session. Although district staff provide budget presentations to the county administrator/advisory board, these presentations are specific to the budget that is presented for approval at each given reporting period. However, 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 provide more time for the board to ask questions regarding the district's budget and related processes.

Recommendations for Recovery

1. All advisory board members should complete governance training.

2. Advisory board members should attend all board meetings and continue to actively demonstrate a desire to seek understanding on all fiscal matters presented.

3. Items regarding the district's fiscal condition, such as the adoption budget, interim reports, and unaudited actuals should routinely be included on regular board meeting agendas.

4. The Budget Advisory Committee should continue to include representatives from the advisory board.

5. The district should routinely conduct, and the advisory board members should attend budget study sessions/workshops to gain a stronger understanding of the district's budget, financial condition and fiscal decisions.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 3

July 2017 Rating: 4

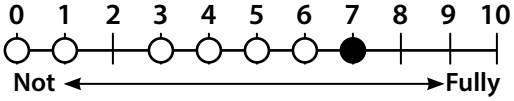
July 2018 Rating: 5

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



3.1 Staff Professional Development

Professional Standard

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

Findings

1. The district does not have a formal staff development plan for the business office or individualized staff development plans for all employees designed to identify and meet professional development needs. During this review period, the district provided an undated list of trainings that are made available to business office staff.

2. Board Policy 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. Administrative Regulation 4331 (adopted August 4, 2014) identifies the following as potential methods of professional development:

   - Professional education conferences or committee meetings
   - Courses offered by institutions of higher education
   - Workshops offered by the district, county office of education, or state
   - Small-group activities
   - Self-directed learning
   - Observation of other schools
   - Follow-up activities that help staff implement newly acquired skills

3. Board Policy 4231 (adopted August 4, 2014) states "Classified staff shall have opportunities to participate in staff development activities in order to improve job skills, retrain to meet changing conditions in the district, and/or enhance personal growth." Administrative Regulation 4231 (adopted August 4, 2014) identifies the following potential staff development opportunities:

   - Orientation and support for new employees
   - Visits to other schools and school districts
   - Attendance at professional conferences or committee meetings

- Classes and workshops offered by the district, county office of education, institutions of higher education, private organizations, or other appropriate agencies
- Joint staff preparation time and staff meetings
- Follow-up activities that help staff implement newly acquired skills

4. Professional development training lists, completed by business office staff members, show the names and dates of 2019-20 and 2020-21 workshops attended, and training provided by district staff and consultants. The workshops attended by staff members were offered by various organizations including the county office of education, California Association of School Business Officials, Frontline, and Keenan.

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. Interviews continue to indicated that staff members need training and/or additional training in several areas, including areas related to procurement practices and regulations, account codes, payroll, and ASB oversight.

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 incorporate professional development activities into a formal staff development plan for each business office staff member and manager. These plans should include a calendar of training offerings and dates that each individual is scheduled to attend to fulfill professional development expectations.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 2

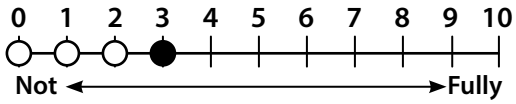
July 2018 Rating: 2

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



3.2 Staff Professional Development

Professional Standard

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

Findings

1. The district has not established a formal staff development plan for the business office staff to provide training to school site/department staff. However, office manager and administrative secretary meetings are conducted at which district departments, including Business Services, provide training regarding district forms, processes and procedures. The 2019-20 and 2020-21 lists of scheduled meeting dates indicated that the meetings are mandatory and are typically scheduled monthly. However, attendance rosters were provided for only two meetings and show several absences at each meeting. Interviews with site and department staff indicated the meetings are generally well received but, due to the pandemic, were conducted inconsistently during this review period. The district also provided documentation indicating that ASB training was provided by a consultant on November 5, 2020. The attendance roster shows that numerous site and business office staff members attended the training.

2. The district does not have a process for identifying the professional development needs of school site/department staff regarding business procedures and internal controls. Business office staff indicated that 1-on-1 training is provided to site and department staff as needed for various business functions.

3. Interviews with school site/department administration and support staff indicated that numerous individuals need initial or additional training in areas such as the financial system, budget, account codes, COVID-related student attendance, and ASB. While the district's closure of all school sites made normal work routines more difficult, 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 not uncommon, and all staff members who are new to the district, site/department or position should receive training upon assuming the position.

Recommendations for Recovery

1. A formal professional development plan should be established for the business office staff to provide school site/department staff with in-service training on relevant business procedures and internal controls.

2. The district should ensure that the staff development plan includes a process to seek input and identify the professional development needs of school site/department staff.

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.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0

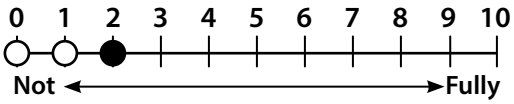
July 2017 Rating: 1

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

Implementation Scale: 

4.2 Internal Audit

Professional Standard

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

Findings

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

   The district does not have a formally established internal audit position or function. Interviews with the CBO, and the senior executive director of fiscal services indicated that this responsibility will be assigned to the director of fiscal services position; at the time of FCMAT's fieldwork, the position was vacant.

   During this review period, the district was in the planning stages of performing internal reviews targeted towards areas of continued weakness typically reviewed during the external audit, such as school site attendance accounting and employee leave balances. The district provided documentation regarding an internal review of some leave account balances; however, no written findings related to internal audits were provided to FCMAT.

   The county administrator should establish an internal audit function and an audit committee (as recommended in Standard 1.1). Internal audits should first be focused on those areas of weakness identified in the district's annual independent audits to ensure organizational risk is minimized, and policies, procedures, laws, and regulations are followed. Internal audit findings should be resolved in a timely manner to the satisfaction of an audit committee. Additionally, procedures should be established to prevent any similar findings from occurring in the future.

2. Management is responsible for resolving any findings and recommendations as a result of the district's annual independent audit. The district does not have an audit finding board policy or administrative regulation that establishes the procedure to address audit findings in a timely manner. There is no formalized process that assigns responsibility for correcting the findings to specific employees. Upon receipt of the annual audit report the district should do the following:

   - Identify the department and staff member assigned to address each specific audit finding.
   - Document the details about when the audit finding was discussed with the affected department, a proposed audit finding resolution date and the actual date of audit finding resolution.

- Document administrative verification that the corrective action for each audit finding has been implemented.

A copy of the documented audit resolution should be provided to the district audit committee and the audit firm.

Annual audit findings should be presented to the audit committee, and internal audit/follow-up should be completed to ensure audit finding corrective action plans are implemented and resolved in a timely manner to the satisfaction of the audit committee. Additionally, operational procedures should be reviewed and updated to prevent similar findings from occurring in the future.

Recommendations for Recovery

1. The district should adopt board policies and administrative regulations to establish an internal audit function and ensure that internal audit functions are completed.

2. The district should establish an audit committee that is assigned to monitoring internal and external audit findings.

3. The district should develop an audit finding board policy and/or administrative regulation and incorporate an audit finding resolution worksheet to establish procedures for resolution. The procedures should clearly describe the process for resolving internal and external audit findings. The policy should require "timely" resolution, and "timely" should be clearly defined.

4. Internal and external audit findings should be reported to the audit committee, which should then report to the county administrator/board. If circumstances merit such action, the county administrator should report possible irregularities that may warrant a fraud audit to LACOE for further investigation.

5. Upper-level Business Services Department staff should continue to apply and expand internal audit practices to identify opportunities to correct the organization's structural weaknesses.

6. The district should ensure that it has sufficient qualified staff in the Business Services Department who are trained and cross-trained to implement the internal controls identified in the audit findings and this report.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0

July 2017 Rating: 1

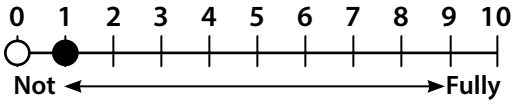
July 2018 Rating: 1

July 2019 Rating: 1

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 1

Implementation Scale



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, representatives from the advisory board have been included on the 2020 Budget Advisory Committee, and members' attendance and participation at board meetings has continued during this review period. Interviews indicated that board members are engaged and ask questions at meetings and continue to gain an understanding of the budget and the district's financial condition and that some board members also attended the Governor's Budget Workshop presented by School Services of California during this review period.

2. The online agenda for the March 11, 2020 regular board meeting included the approval of the 2019-20 second interim budget report and provided the standardized account code structure (SACS) documents and a written narrative as attachments. The narrative report included information about some of the assumptions used to develop the budget, the impact of AB 1840, and the fiscal stabilization plan. The meeting minutes indicated that the CBO gave a presentation regarding the second interim report and that the advisory board had a discussion regarding the item prior to its approval by the county administrator with a positive certification.

3. The online agenda for the June 30, 2020 regular board meeting included the adoption of the 2020-21 budget and provided the SACS documents and a written narrative as attachments. The narrative report included information about some of the assumptions used to develop the budget, the impact of AB 1840, and the fiscal stabilization plan. The meeting minutes indicated that the CBO gave a presentation regarding the budget and multiyear projections at the meeting, and that the advisory board had a discussion regarding the item prior to its approval by the county administrator.

4. The online agenda for the December 15, 2020 special board meeting included the approval of the 2020-21 first interim budget report and provided the SACS documents and a written narrative as attachments. The narrative report included information about some of the assumptions used to develop the budget, the impact of AB 1840, and the fiscal stabilization plan. The first interim online agenda backup materials also included a PowerPoint presentation that contained information such as the budget and reporting cycle, certification status, and a summary of budget changes from one reporting period to the next. The meeting minutes indicated that the CBO gave a presentation regarding the first interim report and that the advisory board had a discussion regarding the item prior to its approval by the county administrator with a positive certification.

5. The SACS report format is complex and difficult to read, and this highly technical report requires some guidance and explanation. Additionlly, the SACS report alone does not demonstrate the link between the budget and the district's standards, goals and student needs. As indicated above, written narratives were also provided at each reporting period, and the CBO made presentations at each of the board meetings to help communicate financial information. However, the written narrative information provided in the online agenda backup materials at each reporting period should include all of the major assumptions used to develop the budget and multiyear projection. This will allow the advisory board, staff and public to understand how the educational goals are reflected in the budget. A properly prepared presentation can demonstrate the district's progress towards fiscal solvency, isolate areas of concern, and focus on expenditure standards, formulas and student and district needs.

6. The county administrator sends a weekly memo to the district's board members. The documents provided to FCMAT show that many of the letters include updates provided by the Business Services Department about topics such as food service and construction projects.

Recommendations for Recovery

1. The district should conduct, and the advisory board members should attend board study sessions/workshops to receive more detailed information on their role in developing the budget and its connection to student achievement. The advisory board members should also continue to attend outside budget workshops.

2. In addition to all the SACS forms, the district should consistently provide board members a written narrative that includes comprehensive financial information in an understandable format and the complete set of assumptions used to develop the budget, interim reports and multiyear financial projections. This information should be provided in the online agenda backup materials.

3. The district should continue to revise its fiscal stabilization plan as needed 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

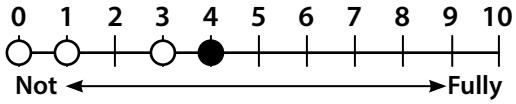
July 2018 Rating: 3

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



5.2 Budget Development Process

Professional Standard

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

Findings

1. One of the most powerful ways to gain input regarding budgetary and instructional issues from those affected, including the board, staff, community and employee associations, is the LCAP, a comprehensive district plan that must be aligned with the budget. Per Education Code Section 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.

   During this review period, LEAs were required to approve a Learning Continuity and Attendance Plan (LCP) by September 30, 2020 and a Budget Overview for Parents by December 15, 2020, which replaced the Local Control and Accountability Plan (Education Code Section 43509). The following depicts how these documents were handled at the district:

   - A public hearing for presentation of the Learning Continuity and Attendance Plan was held at a regular board meeting on September 9, 2020. During the meeting, the county administrator presented the plan, and an opportunity for public comments was provided. The minutes indicated no public comments were made during the hearing and show that all five of the advisory board members were at the meeting.
   - After a presentation by the Educational Services Department and a discussion by the advisory board, the county administrator approved the 2020-21 Learning Continuity and Attendance Plan at the September 30, 2020 special board meeting. The minutes indicated that no speakers addressed the county administrator and advisory board regarding the plan during the public comments portion of the meeting. The minutes also show that four of the advisory board members were present.
   - After a presentation by the CBO and a discussion by the advisory board, the county administrator adopted the 2020-21 LCFF Budget Overview for Parents at the December 15, 2020 special board meeting. The minutes indicated that no speakers addressed the county administrator and advisory board regarding the budget overview during the public comments portion of the meeting. The minutes show that three advisory board members were present and that two board seats were vacant.

   Standard 6.1 of this report provides additional information on the public hearing and adoption processes for the Learning Continuity and Attendance Plan, budget and Budget Overview for Parents.

2. Education Code Section 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.

   Education Code Section 43509 also includes this requirement for the Learning Continuity and Attendance 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.

   Attendance rosters and/or meeting notes were provided for eight LCAP Advisory Stakeholder Committee meetings conducted from May 5 through September 24, 2020 and show that several individuals attended each meeting. The LCAP Stakeholder Advisory Committee membership list provided by the district appears to be outdated, but contains representatives from several groups including: English Language Advisory Committee, parents, bargaining units, principals/management association, Business Services, Educational Services, Human Resources, Special Education, Special Projects, Student Support Services, and community members.

3. The district continues to have a Budget Advisory Committee, and district documents show that four meetings were conducted from April through December 2020. The minutes of these meetings indicated that committee membership included the county administrator, CBO, board members, district and school site administrators, bargaining unit representatives, a parent, a community member, and students. Meeting minutes also indicated that the committee discussed and prioritized expenditures for matters such as distance learning and the reopening of schools. At the time of FCMAT's fieldwork, meetings had not yet been conducted in 2021.

4. As discussed elsewhere in this report, there has been significant turnover in the Business Services Department's administrative and support staff positions since the prior review. Therefore, the 2020-21 budget development process and the level of input requested and received from site and department administrators regarding their respective budgets is unclear. Additionally, the 2020-21 Budget Calendar provided to FCMAT does not include a due date for such input.

   The 2021-22 Budget Development Calendar adopted at the February 17, 2021 board meeting includes dates for Budget Advisory Committee meetings and for individual meetings with principals to discuss their site budgets and staffing. However, the calendar does not indicate that input is requested from department leaders regarding their budgets. Interviews indicate that the CBO began conducting monthly meetings with each principal in January 2021 to discuss their budgets, staffing and other school site responsibilities. These meetings also include staff from the Business Services, Educational Services and/or Human Resources departments based on the topics being 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 ensure that the LCAP guides budget development and is incorporated in the budgeting process and is discussed in the budget assumption narrative documents.

3. The district should conduct timely meetings with department managers and continue to conduct timely meetings with site administrators 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

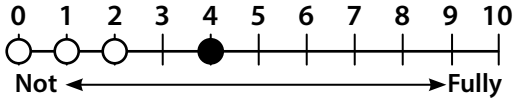
July 2018 Rating: 2

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



5.3 Budget Development Process

Professional Standard

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

Findings

1. Board Policy 3000, Concepts and Roles (adopted August 4, 2014), states the following regarding budget development:

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

   Board Policy and Administrative Regulation 3100, Budget, were adopted on February 20, 2019. These documents are specific to budget development and adoption, outline the budgetary responsibilities of the board and provide staff with specific direction for these processes.

2. As discussed in Standard 5.2, the LCAP lists the district's goals and actions to achieve those goals; therefore, the LCAP should be an integral component of the budget. The district adopted its 2020-21 Learning Continuity and Attendance Plan at the September 30, 2020 board meeting. The 2020-21 LCFF Budget Overview for Parents was adopted at the December 15, 2020 board meeting, and the agenda backup materials included a PowerPoint presentation with information regarding total budgeted expenditures in the Learning Continuity and Attendance Plan. However, the 2020-21 first interim assumptions narrative document and PowerPoint presentation do not include discussion of the Learning Continuity and Attendance Plan, so readers cannot easily discern the extent of its inclusion in the budget.

3. The FSP is a multiyear strategic blueprint critical to the district's ability to regain fiscal solvency. The 2020-21 adopted budget narrative includes the updated FSP, and the document was provided with the June 30, 2020 board meeting materials. The FSP was also updated at the 2020-21 first interim reporting period and included in the budget

narrative provided with the December 15, 2020 board meeting materials. As discussed in Standard 12.1 the district's FSP includes some cost savings and revenue increases that are contingent on external factors and cannot be guaranteed. Additionally, the FSP projects a remaining deficit of $12 million in 2022-23 after the planned actions are implemented.

4. The 2020-21 Budget Calendar included due dates and the department responsible for completing some actions related to budget development; however, it did not contain the date that site administrators and department managers were to submit completed budget forms/worksheets to the business office.

5. The county administrator approved the 2021-22 Budget Development Calendar at the February 17, 2021 board meeting. The calendar includes due dates for completing numerous actions related to budget development, but it does not include the department and/or position responsible for completing each task. The calendar does not include some of the key tasks for budget development such as the date for completion of staffing projections prior to March 15, the date that site administrators and department managers are to receive budget forms/worksheets, and the date that the completed forms/worksheets are to be submitted to the business office.

5. In prior review periods, the Business Services Department used the document titled Budget Development Process for School Sites and Department to provide some information to administrators about 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. This type of document was not provided regarding 2020-21 budget development. Documents provided to FCMAT for 2020-21 budget development included: various spreadsheets with projections for enrollment and ADA, general fund site allocations, and LCFF funding, as well as numerous award letters. No information was provided regarding staffing formulas and projections or forms/worksheets used to develop site and department budgets. The former CBO resigned in July 2020, so it is unclear how the documents provided were used in 2020-21 budget development. Interviews indicated that 2021-22 budget development meetings with site principals were to begin in April 2021.

6. In previous review periods, the district experienced significant year-over-year carryovers of Title I funding, which required a wavier to be filed for excess carryover beyond the 15% allowance. Interviews indicated that the district's past practice was to keep carryover for most resources at the district level rather than to provide it to individual school sites. If carryover funds are provided late in the school year, either at the districtwide or school site level, it puts the district at risk of exceeding the maximum carryover amount allowed by restricted funding sources. In a departure from past practice, the business office provided 2019-20 carryover amounts in October 2020. Interviews indicated that the business office plans to provide a portion of the estimated carryover amounts during 2021-22 budget development, with the remainder provided after the unauditated acctuals are completed.

Recommendations for Recovery

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

2. The district should develop and implement a fiscal stabilization plan that ensures its fiscal solvency.

3. The district should ensure that site administrators and department managers are an integral part of budget development and provide them with training on budget development and monitoring.

4. The district should develop and implement standardized budget worksheets to communicate site and department budget allocations. Each site/department budget manager should be required to complete the worksheets indicating the account codes where funds are to be budgeted and submit the completed forms to the business office.

5. The district should ensure the budget calendar includes deadlines for all 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.

6. The district should continue to 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 continue to be notified when carryover is provided and the amount for each resource.

7. The district should ensure that budgets are monitored throughout the year and that restricted resources do not exceed allowable carryover balances since this may necessitate the return of funds to the grantor.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 2

July 2017 Rating: 2

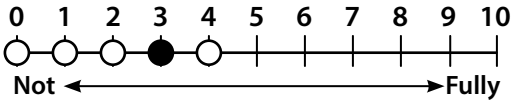
July 2018 Rating: 3

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



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

   Executive Order N-56-20, issued in April 2020, extended the deadline for an LEA to adopt an LCAP and budget overview for parents for the 2020-21 school year until December 15, 2020. In addition, it required LEAs to adopt a written report explaining changes to program offerings the LEA made in response to school closures and how the LEA is meeting the needs of its unduplicated students. The written report was required to be adopted by the county administrator/governing board by July 1, 2020.

   SB 98, approved in June 2020, established Education Code Section 43509 which required LEAs to develop a Learning Continuity and Attendance Plan, replacing the LCAP requirement for the 2020-21 school year. The county administrator/governing board was required to adopt the Learning Continuity and Attendance Plan in a public meeting by September 30, 2020. The public hearing was required to be held before, but not on the same day as, the adoption of the plan. Every school district was required to file the plan with its county superintendent of schools no later than five days after it adopted the plan. The budget overview for parents was still required to be adopted by December 15, 2020.

   The district conducted a public hearing seeking input on the proposed 2020-21 budget at its June 29, 2020 board meeting. The minutes indicated that no public input was given during the hearing. Later in the meeting, the district made a presentation regarding the proposed 2020-21 budget. The district adopted its 2020-21 budget and COVID-19 Operations Written Report at its June 30, 2020 board meeting.

2. The district prepared its 2020-21 proposed budget, and Form CB 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).

3. County office staff indicated that the budget and the written report were received timely. The county office's review letter dated September 15, 2020 approved the district's 2020-21 budget. The letter indicated that the district's budget as submitted did not meet the minimum required reserve for economic uncertainties, but noted that the district's 45-day budget revision approved by the county administrator reflected higher enacted LCFF revenues, which would increase reserve levels. The letter also acknowledged receipt of the district's COVID-19 Operations Written Report.

4. The district conducted a public hearing on the Learning Continuity and Attendance Plan at its September 9, 2020 board meeting. The minutes indicated that no public input was given during the hearing. The Learning Continuity and Attendance Plan was approved at a subsequent board meeting on September 30, 2020 and filed with the county office.

5. District staff made a presentation on the 2020-21 LCFF Budget Overview for Parents at the December 15, 2020 board meeting. The minutes indicated that the 2020-21 LCFF Budget Overview for Parents was approved on December 15, 2020.

Recommendations for Recovery

1. The district should continue to hold public hearings for its LCAP and proposed budget at least 24 hours prior to the board meeting to adopt the LCAP and budget, on or before July 1 of each year, in accordance with Education Code Section 52062, and ensure action on the LCAP precedes action on the proposed budget in accordance with Education Code Section 42127(a)(2)(A).

2. The district should continue to file its adopted budget with the county superintendent of schools within five days of its adoption or by July 1, whichever occurs first.

Standard Fully Implemented

July 2013 Rating: 7

July 2014 Rating: 8

July 2015 Rating: 7

July 2016 Rating: 7

July 2017 Rating: 8

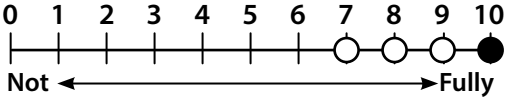
July 2018 Rating: 9

July 2019 Rating: 10

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 10

Implementation Scale:



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 2020-21 State Budget Act on June 29, 2020, which made significant changes to the provisions outlined in the May revision on which the district's adopted budget was based. The county administrator approved revisions to the district's 2020-21 budget at the regular board meeting on August 12, 2020 in compliance with Education Code Section 42127(h).

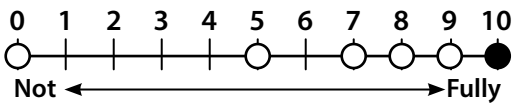
Recommendation for Recovery

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

Standard Fully Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	5
July 2016 Rating:	7
July 2017 Rating:	8
July 2018 Rating:	9
July 2019 Rating:	10
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	10

Implementation Scale:



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:

    - 2019-20 second interim report, approved at a regular board meeting on March 11, 2020
    - 2019-20 third interim report, approved at a regular board meeting on May 27, 2020
    - 2020-21 first interim report, approved at a special board meeting on December 15, 2020

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

2. 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 16, 2020. Minutes of the district's March 11, 2020 board meeting indicated approval of the 2019-20 second interim report in compliance with the statutory deadline.

3. Because the district filed a positive certification for its 2019-20 second interim report, it was not required to submit an end of year financial statement, projecting its fund and cash balances through June 30, 2020, for the period ending April 30, 2020. This is commonly referred to as a third interim report. However, the district elected to submit a third interim report because of significant projected changes due to the COVID-19 pandemic, and the third interim report was approved at the May 27, 2020 board meeting.

4. EC 42130 requires that the first interim report describe the district's financial and budget status for the period ending October 31, and be approved by the district's board within 45 days, or by December 15, 2020. Minutes of the district's December 15, 2020 board meeting indicated approval of the first interim report in compliance with the statutory deadline.

    The district's 2020-21 first interim report shows projected unrestricted general fund surpluses of $16.7 million and $6.8 million in 2020-21 and 2021-22, respectively; augmented by one-time revenues. However, deficit spending of $10.3 million is projected in 2022-23. The district's fiscal stabilization plan submitted with its first interim report includes

ongoing expenditure reductions of $4.67 million in 2021-22 and additional expenditure reductions and revenue enhancements totaling $3.2 million in 2022-23. 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 2019-20 second interim report was dated April 15, 2020, the review letter for the 2019-20 third interim budget report was dated September 15, 2020, and the review letter for the 2020-21 first interim budget report was dated January 15, 2021. The county office's 2020-21 first interim review letter stated that the district should be able to meet its financial obligations for the current and subsequent two fiscal years with the implementation of its fiscal stabilization plan. The county office concurred with the district's positive certification and noted that the operating surpluses in 2020-21 and 2021-22 are attributed to one-time revenues, and that the district must address the projected deficit in order to achieve long-term fiscal solvency.

Recommendations for Recovery

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

2. The district should continue to ensure that all budget reports are approved by the county administrator/board 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

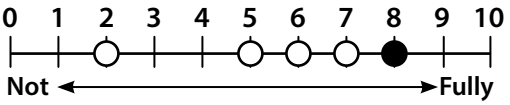
July 2018 Rating: 6

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 8

Implementation Scale:



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. Interviews indicated that the district still uses the prior CBO's Access program budget reports format to send reports to the sites and departments. Interviews with business office staff indicated that these budget reports are sent to individual school sites and departments monthly and/or upon request in a format that is easy to understand; however, interviews with some sites and departments indicated that reports are not received on a consistent timeline. Some departments have been trained on how to access budget reports directly through PeopleSoft and therefore do not have to rely on the Business Services Department to receive them. FCMAT compared the customized budget reports to those available from the PeopleSoft financial system through the Reports and Data (RAD) portal and found the reports to be very similar. Preparing customized reports is a time-consuming process that increases the possibility of errors.

2. Various business office staff meet with site/department personnel to review their budget reports, offer assistance with budget issues and provide training. Meetings include staff from the Educational Services Department to ensure the sites use categorical funds correctly. FCMAT's review of some categorical program budgets found large remaining balances in supplemental/concentration and Title I programs as of January, which represents approximately 50% of the fiscal year. For example, one site had not spent 68% of its supplemental/concentration funds and 95% of its Title I funds. While some of the unused allocations were in the site's supplies and services accounts, some staffing allocations had 83% remaining as unspent. Typically, the remaining balances in salary accounts reflect the remaining months in the fiscal year (e.g., if 50% of the fiscal year is left, the remaining balances in salary accounts should be approximately 50%). Although the PeopleSoft budget reports include a column that shows the percentage of funds remaining in each account line, the district's customized Access budget reports do not include this information, which makes it difficult to quickly and easily analyze the remaining budget percentages.

3. Interviews indicated that due to the pandemic and the resulting modified work schedules, communication between business office staff, sites and various departments was initially difficult. The district utilized a modified work schedule with staff in the office Monday, Wednesday and Friday and working from home on Tuesday and Thursday. Due to this modified work schedule some standard meetings that took place prior to the pandemic were canceled; however, now that some vacant positions have been filled, the office manager and administrative secretary meetings have started to take place monthly. Communication with school sites is critical to keep the site principals and clerical staff informed of their categorical programs and discretionary allocations and to hold the sites accountable for monitoring their budgets.

4. The district utilizes the PeopleSoft financial system for centralized budgeting and purchase requisition processing. Purchase requisitions follow an established process starting at the department or site level for authorization, followed by approvals with the cabinet-level administrator and/or categorical programs administrator, if necessary, to ensure program compliance with state and/or federal grants. Additionally, if sites or departments purchase technology equipment, the purchase requisition is routed to the executive director of information technology for approval.

   The business office accountant/budget technician reviews purchase requisitions for budget availability before the requisition is forwarded to purchasing for further processing. Although a hard stop is preferable for processing purchase requisitions, the district uses a soft stop, which allows business office staff to override warnings when the account line has insufficient funds. Budget availability is determined for the overall site or department budget, not at the object code level; therefore, some object codes can have large negative balances and others positive balances. Large budget transfers are prepared by the CBO at interim reporting periods at the major object code level on a districtwide basis.

   The district has created a Budget Transfer Request Form that is initiated through the Informed K12 system. 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 is initiated by sites and departments, followed by approvals of the cabinet-level administrator and/or categorical program administrator, and is then processed and entered into the PeopleSoft financial system by the business office. FCMAT's review of the district's budget report found that this new process has been recently initiated; however, various account lines still had negative 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 be able to know how much funding is available at any given time. While this involves training for site and department personnel, the overall benefit of the process will be to provide up-to-date information for managers to monitor budget and availability of funds and prevent duplication of work by the sites/departments that maintain Excel spreadsheets to track their budgets.

5. Purchase requisitions post to the encumbrance ledger, reducing the remaining budget balance, but this only occurs once the purchase order has been approved for processing at the district office level. As reported in several previous FCMAT reviews, the time lapse between initiation of a purchase requisition and district level review and processing can take several days; therefore, depending on how long it takes to review budget availability and generate purchase orders, the inability to immediately encumber purchase requisitions can cause budgets to be overspent.

6. FCMAT continues to recommend that business office staff be evaluated to ensure staff have the necessary skills and ongoing training to perform essential functions. The district has implemented best practices for some critical functions that include basic budgeting

practices, but has still not implemented proper budget monitoring or proper alignment of budget to actual expenditures. The result continues to reflect an unrealistic budget that has millions of dollars of overstatements and understatements in major object codes and poor internal control features at the site and district level.

7. While the Business Services Department prepares and posts some budget transfers at interim reporting periods for all school sites and departments, the transfer information provided to FCMAT did not include supporting documentation. The table below includes examples of the budget to actuals at the 2020-21 first interim that indicated budget monitoring and/or the appropriate level of budget transfer and/or budget analysis activity has not occurred.

Description	Object	Original Budget	Projected Budget at First Interim	Actuals to Date at First Interim	Notes
Fund 01					
State Aid - Prior Years	8019	$0	$0	($768,227)	Not budgeted
Leases and Rentals	8650	$0	$368,671	$379,296	Understated
Approved Textbooks and Core Curricula Materials	4100	$500,795	$480,093	$92,570	Needs analysis, may be overstated
Books and Other Reference Materials	4200	$24,779	$126,166	$439	Needs analysis, may be overstated
Materials and Supplies	4300	$2,556,206	$6,672,241	$912,144	Needs analysis, may be overstated
Noncapitalized Equipment	4400	$2,463,679	$9,310,207	$1,027,355	Needs analysis, may be overstated
Subagreements for Services	5100	$979,290	$925,008	$0	Needs analysis, may be overstated
Travel and Conferences	5200	$421,152	$1,199,307	$17,913	Needs analysis, may be overstated
Insurance	5400	$1,275,000	$1,275,000	$1,200,856	Needs analysis, typically paid in full at the beginning of the year
Operations and Housekeeping Services	5500	$1,730,000	$1,885,000	$446,726	Needs analysis, may be overstated
Rental, Leases, Repairs and Noncapitalized Improvements	5600	$1,074,300	$1,076,949	$202,531	Needs analysis, may be overstated
Professional/Consulting Services	5800	$22,949,301	$26,577,543	$3,628,459	Needs analysis, may be overstated
Communications	5900	$233,193	$239,885	$22,814	Needs analysis, may be overstated
Tuition, Excess Costs	7141	$3,614,565	$3,614,565	$0	Needs analysis, may be overstated
Fund 12					
State Preschool	8590	$1,596,050	$1,596,050	($32,474)	Needs analysis
Fund 13					
Federal Revenues	8220	$3,828,384	$3,828,384	$116,421	Needs analysis, should have received monthly CNIPS revenues
State Revenues	8520	$288,180	$288,180	$9,715	Needs analysis, should have received monthly CNIPS revenues
Fund 21					
Interest	8660	$350,000	$350,000	$0	Needs analysis, quarterly interest revenue should have been posted
Rental, Leases, Repairs and Noncapitalized Improvements	5600	$0	$0	($60,616)	Needs analysis

FCMAT reviewed the district's 2019-20 unaudited actuals, as part of its obligation under AB 1840, and found the same issues raised in the letter dated January 9, 2020 regarding the 2018-19 unaudited actuals, which indicates that the district has not been effectively monitoring its budget and general ledger and has a pattern of overstating its expenditure budget. As shown in the table below, the 201920 general fund unaudited actuals reflect an increase of approximately $6.2 million in the ending fund balance as compared to the third interim report. This data demonstrates that the district is not monitoring its budget with the intensity required of a district with fiscal difficulties.

Description	2019-20 3rd Interim	2019-20 Unaudited Actuals	Differences
Date	5/27/2020	9/15/2020	
Adjusted Beginning Balance	$5,978,378.56	$5,560,404.56	$(417,974.00)
Revenues			
Local Control Funding Formula	95,587,857.00	94,888,177.38	699,679.62)
Federal Revenues	14,138,170.00	10,120,786.09	(4,017,383.91)
Other State Revenues	13,626,301.00	13,665,104.49	38,803.49
Other Local Revenues	2,536,328.00	5,840,037.22	3,303,709.22
Total Revenues	$25,888,656.00	$124,514,105.18	$(1,374,550.82)
Expenditures			
Certificated Salaries	40,214,018.43	39,354,285.61	(859,732.82)
Classified Salaries	15,183,824.74	13,938,253.72	(1,245,571.02)
Employee Benefits	25,174,923.68	23,083,580.13	(2,091,343.55)
Books and Supplies	5,237,266.47	5,348,136.22	110,869.75
Svc. & Other Oper. Expenditures	32,327,965.23	26,681,484.06	(5,646,481.17)
Capital Outlay	135,000.00	110,898.20	(24,101.80)
Other Outgo	5,292,575.00	3,960,156.26	1,332,418.74)
Total Expenditures	123,565,573.55	$112,476,794.20	$(11,088,779.35)
Excess (Deficiency) of Revenues Over Expenditures	$2,323,082.45	$12,037,310.98	$9,714,228.53
Transfers Out	-	3,093,524.78	3,093,524.78
Ending Fund Balance	$ 8,301,461.01	$14,504,190.76	$6,202,729.75

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.

8. The district continues to make extremely large unrestricted general fund contributions to support special education program costs. According to the 2020-21 first interim report, the contribution to special education is projected to be $27.7 million, or 74.22% of the total special education expenditures. The 2019-20 unaudited actuals SEMA report shows a contribution of $25.2 million, or 79.16% of the total special education expenditures.

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

Recommendations for Recovery

1. When the new countywide financial software system is installed, the district should consider implementing controls in the purchasing system so that funds are encumbered at the requisition level, and the purchase cannot proceed without sufficient funds.

2. The district should continue the recent implementation of the site/department budget transfer process and initiate a hard-stop control at the account code level in the purchasing process.

3. Budget transfers should have sufficient supporting documentation, and the site or department should initiate them before submitting the purchase requisition for business office approval.

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

5. The district should send budget reports to site and department administrators at least monthly and encourage administrators and managers to utilize the online capability in PeopleSoft to review their site and/or department budgets.

6. The district should ensure that the budget is routinely monitored and properly aligned with projected revenues and expenditures.

7. The district should review and reconcile balance sheet accounts and fund 76 monthly.

8. The district should evaluate business office staff to ensure staff have the necessary skills, are properly trained and held accountable to perform essential functions.

9. Business Services and special education management should review encumbrances for NPA/NPS services at least quarterly and adjust the encumbrances as needed.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 1

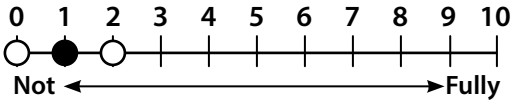
July 2017 Rating: 0

July 2018 Rating: 1

July 2019 Rating: 1

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 1

Implementation Scale: 

7.3 Budget Monitoring

Professional Standard

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

Findings

1. The district uses PeopleSoft as its accounting and financial reporting software provided by LACOE. The district utilizes the Human Resource System (HRS), a personnel, payroll and retirement system that is separate from, but integrates with PeopleSoft. The position control module is located within HRS as a separate database. The district fully implemented the position control module several years ago.

   The position control system provides a link between HRS, payroll and budget; therefore, effective procedures and management oversight are essential elements to ensure that information is updated and revised regularly, and that defined roles between the Human Resources and Business Services departments are established to ensure separation of duties and continual maintenance of changes in personnel and positions. Used properly, position control is a valuable tool. The district has experienced turnover in critical positions within the Business Services and Human Resources departments, both of which have a critical role in the maintenance of the position control process (software). Due to this turnover, the district lost the continuity and integrity of the position control process and has regressed in the progress that had been made over the past few years.

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-kind employees with similar funding sources at each site were established using one position control number. Using the position control system in this way prevents those responsible for position control and human resource management from knowing how many vacancies exist within each position control number, how many employees hold unique credentials and certifications, and other necessary data for 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. Interviews indicated that the Business Services and Human Resources departments are still working on separating the various positions.

3. The CBO prepared a reconciliation of the 2020-21 first interim budget compared with a detailed position control report including actual payroll to date and projections for the remaining months. FCMAT's review of the reconciliation found numerous inconsistencies; however, the new CBO had just started in the position in late September, and the new senior executive director of fiscal services was hired in November 2020 and did not have the time necessary to update and correct the system before the completion of the district's first interim report.

4. Interviews indicated that district staff recognizes that they cannot monitor the budget properly if the position control database is not accurate. The Business Services and Human Resources staff are meeting regularly to implement processes and procedures and ensure that both departments' staff are trained correctly.

5. The position control system should include amounts for items such as overtime, extra-duty pay, stipends, substitutes, vacation payouts and estimated column movements; all payroll related costs should be included in the system because it ultimately populates the district's budget. The district uses multiple position control numbers for these activities instead of lump sums. To reduce redundancy, the district should combine like-kind items such as overtime that is included in several different function account codes. This will reduce the volume of work for Human Resources and Business Services staff to manage these additional compensations.

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

6. While a district typically has vacancies throughout the fiscal year, it is not a best practice to forecast the full costs of these positions because they generate payroll savings only during the time of vacancy. Savings for unfilled positions should be recognized to provide a more realistic budget projection and financial position.

7. The district has implemented a 13-step process for personnel requisitions. Using Informed K12, a digital workflow processing software, requests move electronically from the initiator through the approval process and ultimately are used to update position control. Leaders of the Human Resources and Business Services departments recognized that this is a cumbersome process that needs to be reduced while maintaining proper checks and balances. During this review period interviews indicated that the district is working to implement a revised workflow that reduces this process to seven steps.

8. Interviews indicated that the business office provides the site principals with staffing reports on an irregular basis, but the lists often do not include classified employees. Each administrator is to verify their list and report any errors, then the business office staff works with Human Resources to process any necessary revisions in the position control system.

Recommendations for Recovery

1. The district should provide unique position control numbers for each county administrator/board authorized position.

2. The district should consider using lump-sum amounts for certain additional compensations in the position control system instead of unique position control numbers.

3. To properly track vacant positions, the district should not account for additional compensations as vacancies in the position control system.

4. Defined roles between the Human Resources and Business Services departments should continue to be established and implemented to ensure separation of duties and continual maintenance of changes in personnel and positions.

5. The district budget should include salary and benefit savings for positions that will not be filled in the current and/or future fiscal years to provide a more realistic financial position. When the county administrator/board eliminates positions, these should be immediately removed from position control projections.

6. The Business Services and Human Resources departments should review periodic reports in the position control system to ensure that additions and deletions have been completed and that total full-time equivalent positions, salaries and benefits fairly represent amounts populated in the budget less salary savings generated from open and vacant positions.

7. The district should compare the actual expenditures to date with the position control totals at each interim report period, and any major variances should be analyzed, and appropriate adjustments should be made to the budget.

8. The district should complete its work to eliminate or combine steps in the 13-step personnel requisition process.

9. All employees involved in the personnel requisition process should be provided with clear instructions on processing requisitions in a timely manner.

10. The district should send position control reports to site and department managers routinely (e.g., during budget development and at each interim reporting period) and ensure that data is reviewed and corrected as needed. The reports should include all the employees at each respective site or department.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 4

July 2016 Rating: 4

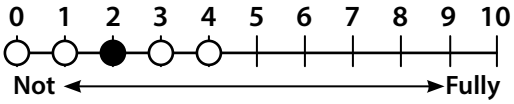
July 2017 Rating: 3

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

Implementation Scale: 

8.1 Accounting

Professional Standard

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

Findings

1. The state enjoyed several years of economic growth following the end of the great recession in 2009. This economic expansion ended abruptly in early 2020 when the COVID-19 pandemic triggered a statewide, nationwide, and worldwide recession, which resulted in the state implementing cash deferrals of principal apportionment payments to LEAs beginning with the June 2020 payment. Principal apportionment payments will also be fully or partially deferred in the 2020-21 fiscal year, February through June 2021, and will not be repaid until the next fiscal year, July through November 2021. LEAs will only receive approximately 64% of their state aid apportionment payments in fiscal year 2020-21. At its December 15, 2020 board meeting, the county administrator approved the district's participation in the Los Angeles County Schools Tax and Revenue Anticipation Notes (TRANs) pooled program or the California School Finance Authority TRANs program in an amount not to exceed $25 million. The district's Cash Flow Update presented to the board on February 17, 2021 showed that it expected to receive $18 million in April 2021 to assist with cash flow deficits caused by the state aid deferrals. The short-term loan is expected to be repaid in the subsequent fiscal year.

   In response to the COVID-19 pandemic, LEAs received significant one-time federal and state funds to address COVID-19 impacts on schools. These funding sources have various cash distribution schedules and expenditure deadlines. Some of the revenue sources are required to be expended during the 2020-21 fiscal year, but a large portion of the funds may be carried over for expenditure in future fiscal years. The receipt of these revenues in the 2020-21 fiscal year, with expenditures occurring in subsequent fiscal years, will improve the district's cash position in 2020-21. In addition, one-time LCFF revenues provided by the hold harmless provision in the state's enacted budget and provisions in SB 820 relative to the district's receipt of ADA from the closure of charter schools in 2019-20 will positively impact the district's cash position in 2020-21. The district must work to eliminate the structural deficit in its unrestricted general fund and maintain a positive cash position.

2. The district prepares cash flow projections at budget adoption and interim reporting periods. FCMAT did not receive evidence that the district prepared monthly cash flow projections from March 2020 through September 2020. Beginning in October 2020, the district prepared updated cash flow projections monthly and made a cash flow presentation at monthly board meetings. The current CBO, hired in September 2020, indicated that he regularly monitors cash balances. The board meeting packets and supporting documentation posted on the district's website for the 2019-20 second and third interim and the 2020-21 adopted budget and first interim reporting periods include cash flow projections that balance to the budget. The district's 2020-21 first interim report included cash flow projections for both the 2020-21 and 2021-22 fiscal years.

The district does not fully or consistently account for revenue and expenditure accruals. The 2019-20 second and third interim and the 2020-21 budget cash flow projections each show revenue and expenditure accruals in varying amounts. The 2020-21 first interim projection shows revenue accruals only for LCFF sources. The projection assumes that all other revenues and all expenditures are fully received and expended within the fiscal year. The projection shows expenditures in services of $8,870,898 in June 2021, or approximately 27% of the budget. Additionally, projections do not fully account for the collection of accounts receivable and payments of accounts payable. The 2018-19 unaudited actuals report shows receivables of $7.1 million and payables of $18.3 million. Neither the 2019-20 second or third interim projections shows full receipt or disbursement of these amounts. The 2019-20 unaudited actuals report shows receivables of $14.5 million and payables of $21.8 million. The 2020-21 first interim shows receipts of prior year receivables of $6.1 million and disbursement of prior year payables of $22.9 million.

3. 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.

4. Remaining cash receipts deposited into the district's clearing account totaling $175,530.29 as of October 2020 were not transferred to the district's accounts at the county office until December 17, 2020. Cash receipts totaling $70,022.42 for November 2020 were transferred to the county on December 29, 2020. A deposit of $4.7 million made on December 21, 2020 had not yet been transferred as of December 31, 2020. 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 or later as is the current practice.

5. The district provided sample clearing account reconciliations for October, November, and December 2020. The October reconciliation was dated December 16, 2020, the November reconciliation was dated December 11, 2020, and the December reconciliation was dated January 13, 2021. Revolving fund reconciliations for October, November, and December 2020 are dated December 1, 2020, December 17, 2020 and January 13, 2021, respectively. Bank statement reconciliations should be completed within two weeks of the receipt of the statement. 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.

6. The revolving account reconciliations show outstanding checks issued from the account dating back to July 30, 2018. Stale-dated checks more than six months old should be cancelled and cleared from the outstanding check list.

7. The review of bank statements and reconciliations of the revolving account shows that the balance is being depleted, and the account is not replenished timely. The revolving account has an approved balance of $100,000. The reconciled balance in the account on December 31, 2020 was $65,450.54. Most of the transactions in the district's revolving account are for salary advances or payroll errors. The outstanding balance that was owed to the district by employees, former employees, and board members dating back to February 2012 was $35,517.46. FCMAT was not provided with documentation showing the district's attempts at collection of this amount.

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 accurately account for revenue and expenditure accruals in the receipts and disbursements sections of the cash flow projection and should 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.

4. The district should make transfers of monies held in the clearing account into the proper fund on a timely basis, preferably weekly.

5. The district should reconcile all bank accounts, including the revolving and clearing accounts, monthly. Reconciliations should be completed shortly after the bank statements are available.

6. The district should cancel and clear stale-dated checks more than six months old from the outstanding check list following the process outlined in its Stale-Dated Payroll Warrants Procedure.

7. The district should follow up on all outstanding items shown on the revolving fund bank reconciliations, including outstanding advances to former board members and overpayments to employees. All attempts to contact people for repayment should be documented.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 3

July 2017 Rating: 2

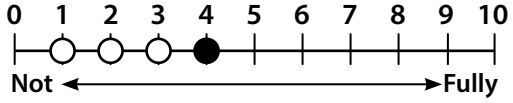
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



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, one lead payroll technician had been processing payroll alone since July 2020. The district was working to fill two payroll vacancies: one lead payroll technician and one payroll supervisor. The CBO indicated that he expected the positions to be filled by the end of April 2021.

   On October 9, 2019, the district approved a contract with a consultant to provide services for payroll operations from October 10, 2019 through June 30, 2020. On June 30, 2020, the county administrator/board approved a renewal contract for July 1, 2020 through June 30, 2021. The CBO indicated that the consultant is completing the district's payroll tax returns. Payroll personnel turnover creates a lack of stability in the Payroll Department, constant training, and a high probability of payroll errors.

2. Personnel requisitions are created and routed for approval using the Informed K12 system, a digital workflow processing software. Requests move electronically through a 13-step approval process. After approvals have been obtained, human resources staff enters the information into the HRS system. Staff reported there are still some processing delays when positions are not set up in the HRS system prior to the payroll deadline, causing manual payroll advances. Documents provided show that in some months there are a few handwritten checks for missed payments, and in others, there are more than 10. The district is working on implementing a new personnel requisition workflow in Informed K12 where approval steps will be reduced from 13 to seven, which staff anticipate will speed up the process.

3. The district uses the Frontline (formerly Aesop) software system for absence reporting and substitute placement. However, some employees refuse to use the electronic absence system, instead calling the office manager to log them out as absent. Additionally, staff interviews indicated that compliance has been inconsistent this year because of COVID-19. Employees using the Frontline system attach the system printout to their timesheet. The timesheets and Frontline reports are submitted to the Payroll Department. The lead payroll technician manually transfers the employee absence information from the Frontline reports and timesheets to a spreadsheet to record employee absences and track leave balances. The district provided no evidence of a formal reconciliation process of the Excel spreadsheets to the substitute calling system, timesheets, payroll registers or any other source document to ensure that the data entry is correctly recorded for each employee.

4. 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 district transitioned from paper timesheets to digital timesheets during this review period. Timesheets are now created and routed for

approval using Informed K12. The site principal approves the timesheets, which are then routed to Human Resources for approval, and then to Payroll. This electronic system allows staff to track the form throughout the approval process.

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.

Staff interviews indicated that the district plans to implement the time and attendance feature of the Frontline software system, which will allow for electronic timekeeping and eliminate the need for manual sign-in sheets. Processing timesheets is cumbersome, requiring many hours of manual processing and verification. To avoid manual processing and potential for errors, the district should follow through with the implementation of an electronic process.

5. Interviews with staff indicated that overtime is approved at the sites. Any overtime hours worked must have preapproval of the supervisor. Staff indicated that because of school closures, there was less overtime paid in the current year compared to a regular year, but that overtime pay to custodians seemed excessive.

6. In prior review periods, staff interviewed and documents provided indicated that there were no controls to ensure that employees entered in the HRS system were approved by the county administrator/board before payment. County administrator/board ratification of new employees, rather than approval in advance of commencing work, was causing manual payroll advances because the new employee was not in the position control system when payroll was generated.

   The district updated Board Policy 3314, Payment For Goods And Services, at its April 17, 2019 board meeting. The policy states that "Newly budgeted positions shall be approved at a Board meeting prior to filling the position. Payroll for new employees hired in open positions shall be processed with ratification of the employment occurring at a regularly scheduled Board meeting." The payroll procedures manual should be updated to reflect this policy, and the policy should be discussed with Human Resources and Payroll staff to avoid confusion and ensure that it is implemented.

7. The district has a payroll procedure manual with detailed instructions regarding some payroll processes, including sample forms and screenshots from the system. The manual does not address how to process payroll advances for missed documents or payroll errors; however, 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. Based on interviews with staff and documents provided to FCMAT, employees may request a manual check if they do not receive a check for their work on their scheduled payday; the district calls these manual payments "payroll advances." The Payroll Department calculates the hours to be paid from a timesheet or time report and writes a check from the revolving account for 70% of the gross amount to allow an estimated 30% for taxes. The Payroll Department does not use the financial system to calculate the exact amount of taxes, statutory benefits, voluntary deductions, or garnishments, if any, that should be withheld from the gross pay. The employee signs a form acknowledging that they received an advance for a specified amount

and that they agree to reimburse the district for the advance or allow the Payroll Department to deposit the payroll warrant, once it is available, in the revolving account. This process greatly increases the risk of overpaying employees.

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. While 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, the district was not following this process. Additionally, some general interdepartmental procedures have been developed to guide staff members with the issuance of payroll advances, and a detailed list of overpayments is monitored and updated regularly. However, the procedures do not include details regarding the collection of overpayments. A list of outstanding payroll advances as of February 2021 shows that several advances dating back to April 2020 were made during the current review period and have not yet been repaid.

FCMAT received a copy of a letter the district sent to notify an employee of a salary overpayment. The letter noted the amount of the overpayment, the amount to be deducted over the next four months, and the date the deductions would begin. However, the letter is missing key elements including the date(s) of overpayment, the reason for the overpayment, an offer to meet with the employee and review the issue, a deadline to respond to the letter, and a place for the employee to sign and date their 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.

In several previous reporting periods, FCMAT has recommended that the district establish administrative regulations to collect or write off payments due to the district if determined to be uncollectable. As discussed in Standard 8.1, a review of the revolving fund as of December 31, 2020 indicates $35,517.46 in overpayments (primarily payroll) were outstanding. The CBO indicated that the business office is working to clear these old items. Absent board policy and county administrator/board approval to write them off, these uncollected payments may represent a gift of public funds.

8. The district added a procedure, dated July 1, 2017, to its payroll procedures manual regarding the treatment of stale-dated payroll warrants. The procedure states that payroll warrants are classified as category two under Government Code 29802(a) and are stale if not cashed within six months of issuance. The procedure further states the district's policy is to hold the funds in the stale-dated warrants fund for four years after the warrants become void. During the four years, the Payroll Department will attempt to make contact with the employee or former employee to reissue the warrant. After the four years have lapsed, the Payroll Department will have LACOE transfer the money to the general fund. This process is to be performed every year. Amounts under $15 will be transferred to the general fund yearly, per Government Code 50055. If an employee or former employee requests that a voided warrant more than four years old be reissued, the request must go to the board/county administrator for approval. On June 30, 2020, the county administrator approved the reissuance of eight stale-dated payroll warrants over four years old totaling $12,410.94. This process is not followed for payroll checks disbursed from the revolving fund. FCMAT's review of bank reconciliations shows three stale-dated payroll checks totaling $1,231.05 dating back to July 2018.

9. Payroll can modify withholding information on the payroll system; each lead payroll technician changes any applicable deductions related to their payroll, stamps the initiating document and files it. Employee-initiated modifications are not reconciled to computer-generated payroll withholding reports.

10. 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. Because the Payroll Department has been operating with only one employee, the lone individual processes payroll, checks her own work prior to submission of the payroll warrant list to the county office, and distributes checks to employees. The Payroll Department has little supervision or oversight. The CBO indicated that he checks cash balances before approving the payroll warrant register, but there is no management review of the payroll warrant list prior to submitting payroll to the county office.

    There are still no identifiable control mechanisms to reconcile the timesheet hours to the hourly payroll. The payroll supervisor should run and review a payroll error report after the payroll warrant list is generated and prior to finalizing the payroll warrant list to reduce the number of errors. The district should develop, implement, and memorialize the process with written procedures for reconciliation and review of the payroll prior to executing the final payroll warrant register. The district should designate another supervisor in the business office to perform this task when the payroll supervisor position is vacant. As a secondary review process, another manager in Business Services should review the final payroll register before payroll is submitted to the county office. The district should assign a business office employee not involved in the processing of payroll to receive and distribute payroll warrants.

11. During the 2018-19 fiscal year, the district booked a restatement to its 2017-18 financial statements for approximately $725,000 for unpaid payroll taxes. During the 2019-20 fiscal year, the district booked an audit adjustment to its 2018-19 financial statements for $800,000 also for unpaid payroll taxes. Typically, when employee paychecks are processed, withheld payroll taxes are placed in a clearing account and the district initiates a transfer made by the county office to the taxing agencies. Therefore, the amount due to the taxing agencies should have been available in the payroll clearing accounts and a restatement should not have been necessary. Interviews with staff indicated that fund 76, the payroll warrant pass-through fund, has not been reconciled in several years. Regular reconciliation of the payroll clearing accounts would identify payroll tax underpayments, payments could be made timely, and the district would avoid costly interest and penalty charges. At the time of fieldwork, a consultant was completing the quarterly payroll tax returns, but the district indicated that this task, along with ensuring that payroll tax payments are made timely to the proper authorities, will be the responsibility of the payroll supervisor when one is hired.

12. Payroll staff attend training events hosted by the county office of education and should continue to attend these trainings to learn how to pull various county system reports that may identify potential payroll errors. Training opportunities have been limited over the past year due to COVID-19 restrictions, but the lead payroll technician indicated she attended some trainings online.

Recommendations for Recovery

1. The district should hire, 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. Human Resources 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 develop a formal reconciliation process between the substitute-caller system, timesheets or payroll registers and its Excel spreadsheets to track absences for all employees, to ensure that the data entry is correct. All payroll related transactions should be reconciled, and reconciliations should be reviewed and signed by a supervisor.

5. The district should pursue implementation of electronic timekeeping software to avoid manual processing and potential for errors.

6. Revisions to Board Policy 3314 regarding approval of new positions and payment for employees in open positions should be provided to Human Resources and Payroll staff to ensure understanding, and employees should be held accountable for following the policy. The payroll procedures manual should also be updated to reflect the revised policy.

7. The district should develop and implement a form letter that is used to notify employees of an overpayment and which clearly communicates all information pertinent to the matter.

8. The district should establish and implement administrative regulations and written procedures to seek the assistance of a collection agency to collect outstanding funds.

9. 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/board to write off payments due to the district.

10. The district should review payroll procedures and implement more internal controls, ensuring proper segregation of payroll duties, and ensure that payroll staff are monitored and supervised.

11. The district should develop and implement a payroll review process with written procedures for reconciliation and review of the payroll prior to executing the final payroll warrant register. A manager in business services should review the final payroll register before payroll is submitted to the county office.

12. 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.

13. 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.

14. The district should review overtime payments and add additional approvals if needed to eliminate any excessive overtime.

15. The district should provide training on and regular oversight of payroll tax processing to ensure that payroll tax reports are filed and payments are made accurately and timely.

16. The district should reconcile Fund 76, the payroll warrant pass-through fund, and all payroll clearing accounts monthly.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 2

July 2017 Rating: 3

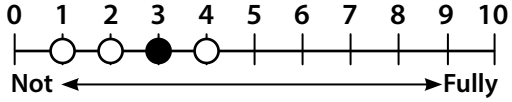
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



9.2 Attendance Accounting

Professional Standard

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

Findings

1. Student enrollment and attendance is the responsibility of the director of student support services under the leadership of the chief operating officer. However, state attendance reporting remains assigned to the accounting specialist who reports to the senior executive director of fiscal services in the Business Services Department.

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

   - Principals: oversee school site office staff responsible for collecting new student registration data and documentation from parents when enrolling students and teachers who are responsible for daily attendance. Principals are also responsible for reviewing and certifying monthly attendance reports that are forwarded to the Business Services Department for state attendance reporting purposes.
   - Elementary school sites are staffed with an office manager and a clerk/typist II. Secondary school sites are staffed with an office manager, a clerk typist II, a registrar and an attendance clerk based on the size of the school.
   - Clerk/typist II: at elementary school sites, this position is responsible for collecting student enrollment documents and entering and maintaining the new student data in the student information system (SIS). This position is also responsible for identifying and correcting errors and anomalies identified during the CALPADS state reporting process. For secondary school sites, these tasks are distributed between a clerk/typist II and the registrar.
   - Teachers are all required to record attendance in the Aeries SIS daily. The clerk/typist II at elementary school sites and the attendance clerk at secondary school sites are responsible for monitoring teachers' daily attendance to ensure they are recording attendance each morning, modifying student attendance in the SIS for late arrivals and/or absence verifications, collecting certified attendance reports from teachers each week, and preparing monthly school site attendance reports.
   - Principal of Inglewood High School and Inglewood Adult School: oversees the long-term independent study program with the support of one counselor position.

- Executive director of special education: oversees one data technician responsible for enrollment data in the SIS for students with IEPs and reconciling that data with the data in the Special Education Information System (SEIS). This data technician is also responsible for managing enrollment data for students attending NPS, which is based on information provided by NPS providers when invoices are submitted to the district for payment via the established email list.
- Director of student support services: responsible for overseeing school site attendance, alternative program attendance (i.e., short-term independent study and home hospital). This position is supported by a student support specialist responsible for overseeing the district's Student Attendance Review Team (SART) and Student Attendance Review Board (SARB) truancy programs and an ADA attendance clerk who monitors school site attendance and notifies school site administrators of any teachers not meeting the daily attendance requirements; prepares and sends first truancy letters for all school sites; and assists with enrollment and processing inter/intra district applications.
- Executive director of IT: oversees a database administrator who is responsible for CALPADS reporting. The database administrator works with the data technicians, registrars, attendance clerks and/or clerk-typist IIs to reconcile data between multiple systems including the SIS (Aeries), child nutrition software (Nutrikids and eTrition), student testing systems, and teacher data in the position control and payroll systems and identify and oversee the correction of all errors or anomalies in student data identified through the CALPADS reporting process. The database administrator position was vacated during this review period; however, the former staff member provided support to the application support technician to complete the CALPADS reporting cycle.
- Accounting specialist: responsible for state attendance reporting.

The district has made progress in establishing consistent practices for managing student enrollment and attendance across all school sites; however, weaknesses still exist for recognizing and entering student enrollment and daily attendance data in the SIS for students attending nonpublic schools.

It is essential for attendance to be overseen by one individual knowledgeable of and/or experienced in all aspects of student enrollment and attendance requirements. The district has demonstrated improvement in ensuring student enrollment and attendance practices are consistent across all campuses. However, the district continues its struggle to ensure all elements contributing to state funding are fluid and accurate from the point of enrollment through state reporting. While some evidence indicates collaboration, the existence of isolated functions and the lack of reconciliation processes between all contributing segments remain.

2. The primary source of school district funding is state apportionment based on the LCFF. The LCFF calculations use ADA in the P-2 and annual certified attendance and unduplicated pupil enrollment certified in CALPADS. The district has struggled to ensure that all data elements contributing to the unduplicated pupil count, including free and reduced priced meal eligibility, English language learner designation, and entered into the SIS timely. The same struggle has happened with the collection of the enrollment of students attending nonpublic schools. The district lacks the collaboration and oversight that ensure each department is aware of and meets required actions and deadlines for CALPADS reporting purposes.

   It is vital that the district maintain and monitor operational policies and procedures for systematically acquiring and entering key data into the SIS. Accurate and timely enrollment and attendance accounting is essential to ensure the district receives its appropriate level of funding. Because school district funding levels are directly tied to student enrollment data, including elements related to the unduplicated pupil counts, and ADA, the accuracy of the data reported to the state through CALPADS and attendance report submissions is extremely important.

   FCMAT was provided with the district's 2018-19 Enrollment and Attendance Reference Guide during the prior review; however, there is no evidence that this manual has been updated or remains in use. While this guide addressed different enrollment options, it did not speak to how alternative program enrollment and attendance, such as home hospital and long-term and short-term independent study, are tracked and monitored in the SIS.

   The district has established and appears to rely on standardized procedures that address how student data is entered into the Aeries SIS to ensure that data is consistent in content and format across all school sites.

   Sites continue to report similar practices in core daily enrollment and attendance activities, and the process for identifying CALPADS reporting errors. Interviews with staff responsible for entering student enrollment data into the SIS indicated that correcting coding errors and anomalies has become routine.

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

   > (a) Elementary school attendance shall be kept in a state school register, as required by section 44809, except when a central file is maintained as authorized by Education Code section 44809.
   >
   > (b) High school attendance (including junior high school) shall be kept on forms approved by the California Department of Education.
   >
   > (c) In all high schools, except those listed in (d) of this section, each teacher shall be required to submit to the principal, at least once each school day, a report of attendance for each period of the day in which he conducts classes, listing the names of all pupils absent in any period.

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

Attendance reports that identify the status of recording daily and/or period-by-period (if applicable) attendance should be consistently run each day. Principals should follow up when a teacher does not follow procedures and hold him or her accountable for accurate, timely attendance. Principals should aggressively enforce the established timeframe for teachers to record attendance each day. The Aeries system should be configured so that once this time period has passed, teachers are prevented from entering or modifying attendance for that day and must confirm attendance directly through the attendance clerk or front office staff so the principal is made aware of those who are not recording attendance timely.

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

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

4. School site personnel reported that students who come to school late must report to the school office before going to class to ensure that attendance records are accurately updated. For secondary schools, school site attendance clerks revise attendance in the SIS as appropriate and provide the student with a slip to admit them to class. For elementary schools, staff in clerk/typist II positions are responsible for modifying attendance codes in the system based on parent and doctor notes submitted to verify absences and excused or late arrivals.

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

6. The district has historically lacked a cohesive practice for managing student enrollment and attendance in the SIS for students participating in the home hospital program. A process has been established to initiate the services for students, code them in the SIS and inform instructional personnel on how to record attendance in manual registers. When a student is assigned to the home hospital program, they are designated as such in Aeries by the student's home school. The Student Support Services Department assigns the student to a home hospital teacher and prepares a manual attendance register for the home hospital teacher, that

reports the days and hours instruction was provided to each student. Interviews indicated that the home hospital teacher is to submit signed weekly reports to the director of student support services, which are then forwarded to the accounting specialist for state attendance reporting; however, that could not be confirmed during this review period as there has reportedly been no home hospital attendance to account for due to the pandemic and distance learning. The accounting specialist uses the attendance documented in the manual registers for state attendance accounting purposes; attendance is not entered into the SIS.

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

   Services with NPS providers are based on each student's IEP and/or 504 plan. The data technician for special education receives notification regarding NPS student status through an email distribution list used by NPS providers to submit invoices. The data technician also gets a report from SEIS when a student enters or exits NPS; she adds and exits those students in the SIS based on these notifications. She does not receive or reconcile any attendance data for NPS students.

   Attendance for NPS students is entered into Aeries. Interviews with district staff indicated that the accounting office continues to use the ADA reported on the attendance registers that the NPS provider forwards with invoices to prepare attendance reports. These are the same documents provided to the data technician for enrolling the student in NPS; as such, they come after the student has been receiving services. As a result, enrollment and attendance are not timely, may contribute to errors in CALPADS and attendance data and could contribute to loss of LCFF funding.

8. Weekly attendance registers are printed and certified by teachers. Monthly attendance certification reports are printed from the SIS at the end of each school month and are signed by the teachers and retained at the school sites. The school sites print monthly school site attendance reports, principals sign them, and copies are forwarded to the district office accounting specialist.

9. Interviews with staff indicated that school months are kept open all year in the SIS. A best practice is to close school months after certification of attendance is completed, so revisions to attendance data are controlled. Once an attendance month is locked, sites may view the information, but cannot change the data. The school site attendance clerk must identify any necessary changes and request the school month to be reopened so school site personnel can make corrections and recertify attendance for that period. Permissions can be established to allow access to those responsible for recording attendance earned through attendance recovery programs, as they are certifying that attendance. When corrections are necessary, all reports for the period should be rerun, recertified, and retained for an audit to ensure state-reported attendance is accurate, and supporting documentation accurately depicts certified data.

10. No changes have been made to the traditional procedures for completing each reporting period (P-1, P-2 and annual), which include reconciliation and review of monthly reports generated by the school sites with the districtwide system reports before submission to

the state. For 2019-20 and 2020-21 modifications have been made to reporting timelines and/or requirements due to the COVID-19 pandemic; no state attendance reporting was required for the period under review. The district's 2019-20 audited financial statements contained no audit findings regarding attendance.

11. The Information Technology Department, under the leadership of the executive director of IT, is responsible for managing and supporting the SIS, reconciling data between the SIS and other systems of original entry, and complying with CALPADS reporting requirements. The district has established a process for researching data elements reported in CALPADS and resolving errors and anomalies before data certification.

    The IT Department continues to work to understand the individual systems and develop and/or update procedures for standardizing practices for recording data and training district and school site personnel. School site personnel acknowledge the existence of procedures for completing associated tasks.

    The IT Department has developed reconciliation procedures for each of the multiple systems used to capture student data including Aeries, Nutrikids, eTrition, TOMS, and teacher data in the position control and payroll systems. Processes to transfer data from some systems into the SIS for CALPADS reporting have been developed. For example, student data flows between Aeries, Nutrikids and eTrition through nightly imports, and data is transferred electronically from SEIS to Aeries. During this review period the district's student count for free and reduced-price meal eligibility was reportedly not captured correctly due to an extension of time for collecting associated eligibility data. Because the IT Department was not aware of the extension, the data was incorrectly captured as of the traditional deadline. The CALPADS UPP issue was resolved after extensive efforts by the IT Department (See Standard 15.3, Finding #3).

    The district is working to develop a more collaborative environment between all departments and personnel responsible for isolated component tasks associated with student enrollment, attendance and state reporting. However, a lack of collaboration remains between some aspects.

12. Board policies, operational procedures, desk manuals and routine training for staff members with duties that involve enrollment and attendance tasks are all essential. In addition to developing standardized procedures for tasks relative to recording and reconciling student data, the district has established a high-level standardized attendance policies and procedures manual. However, a comprehensive district office and school site attendance policies and procedures manual or other written standardized procedure should provide detailed instructions that describe enrollment and attendance procedures from the first moment of a student's registration through issuing the final state attendance reports.

    The manual should include at a minimum:

    - Legal requirements for all programs
    - Education Code requirements
    - Enrollment and disenrollment procedures for all programs

- Forms
- Attendance instructions for all programs
- Attendance system operations and codes for all programs

The procedures manual and standardized detailed instructions should be distributed and/or reviewed at the beginning of each school year with principals, assistant principals, school site clerical and support staff, attendance and information technology support staff, and any applicable district office staff. These tools should provide the schools with consistent reference sources to use in performing their duties. A manual will also provide district office attendance staff and administrators with the guidelines to hold staff accountable for the proper recording and accounting of daily student attendance and the tools to accurately report attendance through the entire reporting and certification process.

Recommendations for Recovery

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

2. The Enrollment and Attendance Reference Guide should be reviewed regularly, updated as needed, and consistently followed by all school site personnel. The procedures manual or other written standardized procedures should also include detailed instructions that describe enrollment and attendance procedures from the first moment of a student's registration through issuing the final state attendance reports.

3. The district should distribute the procedures manual and any other written procedures to all staff members responsible for student enrollment and attendance tasks, and an annual review of fundamental procedures and updates should be provided.

4. All teachers should be reminded annually of their duty to complete accurate attendance records and be held accountable for Education Code and California Code of Regulations requirements. School site administrators should hold accountable teachers who fail to follow established procedures.

5. The district should hold accountable any administrator who fails to follow up and correct a teacher's failure to prepare and complete an accurate record of attendance.

6. The district should consistently implement across all school sites a standardized practice for managing student enrollment and attendance in the SIS for students participating in the home hospital program. The district should ensure that coding accurately captures the student enrollment in the district program and that attendance is accurately reported to the state.

7. The district should develop a standardized practice for managing enrollment and attendance for students attending all programs, including nonpublic schools and adult transition, that ensures data is entered into the SIS accurately and timely. The district should ensure that attendance is accurately reported to the state.

8. The district should configure the SIS access schedule to limit the ability for entering and/or editing student attendance, ensuring that teacher access ceases after a predetermined time each school day and that school site attendance clerk access ceases upon certification and closure of each school month.

9. Procedures should be established for modifying student attendance after the close of the attendance month, which include notification to the business office and recertification of monthly registers.

10. The district should require NPS providers to forward official attendance to the Special Education Department at the end of each week. The attendance reported on these registers should be entered in the Aeries SIS upon receipt. Attendance reported on invoices submitted by NPS providers should be compared to the attendance reported and recorded in the SIS.

11. The district should continue efforts that ensure effective procedures for reconciling information between CALPADS and Aeries are established and followed.

12. The district should ensure cross-training for CALPADS reporting procedures is adequate.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 2

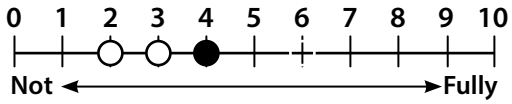
July 2018 Rating: 2

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



9.3 Attendance Accounting

Professional Standard

Policies and regulations exist for independent study, charter school, home study, inter-/intra-LEA agreements, LEAs of choice, and ROC/P and adult education, and address fiscal impact.

Findings

1. The district has established board policies and administrative regulations attributable to this standard including:

    - BP and AR 5116.1, Intradistrict Open Enrollment, revised February 20, 2019
    - BP and AR 5117 Interdistrict Attendance, revised April 22, 2020
    - BP and AR 5118, Open Enrollment Act Transfers, adopted August 4, 2014
    - BP and AR 6158, Independent Study, revised February 20, 2019
    - BP and AR 6181, Alternative Schools/Programs of Choice, adopted August 4, 2014
    - AR 6183, Home and Hospital Instruction, revised April 17, 2019
    - BP and AR 6200, Adult Education, revised February 20, 2019

    Because the district established and follows a policy for open enrollment, which allows resident students to enroll in any regular, grade-appropriate Inglewood Unified school, it no longer uses intradistrict permits.

2. Board Policy and Administrative Regulation 6158 address independent study. The district continues to operate independent study programs offered to students upon request when absences are for five or more school days in accordance with EC 51747. Parents may request that their student be placed on independent study by completing an application and agreeing to the terms of the contract. The principal of Inglewood High School and Inglewood Adult School oversees the long-term independent study program, and the director of student support services oversees the short-term independent study program in concert with school site principals.

3. State attendance regulations for independent study are stringent and require the school, parents, and teachers to follow each element of the agreement in a particular order. It is essential to ensure that both independent study programs comply with all program rules and regulations to avoid loss of apportionment funding. The district has historically had findings about independent study in its annual independent audit, resulting in loss of apportionment funding due to noncompliance with required elements of the independent study agreement and student work and with student attendance reporting practices. However, the 2018-19 and 2019-20 audit reports did not contain findings associated with independent study.

4. The district has established AR 6183, Home and Hospital Instruction, which offers individual instruction for students with a temporary disability that makes school attendance impossible or inadvisable. Parents must provide physician documentation supporting the illness or limitation. Students are matched with a teacher who directly responds to the student's assigned school site to collect work then goes to the student's home or hospital location to provide instruction.

5. The district does not have board policy or administrative regulations specific to charter school attendance. District-operated charter school attendance procedures are consistent with noncharter schools in the district; the charter school is simply set up in the SIS as another school site for recording student enrollment and attendance.

Recommendation for Recovery

1. The business office should perform periodic internal audits to test the validity of attendance reported for apportionment for independent study, home hospital and district-operated charter school programs.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 2

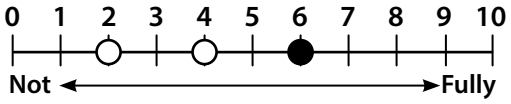
July 2018 Rating: 2

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 6

Implementation Scale:



9.4 Attendance Accounting

Professional Standard

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

Findings

1. Student enrollment is initiated by parents 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, either a clerk/typist or registrar, who enters and manages student enrollment data in the SIS. Enrollment for students with special needs is initiated at the student's resident school where the required enrollment documents are collected, then the parent is directed to the Student Support Services Department for placement determination. A data technician dedicated to special education reviews data for special education students and reconciles it against data in the SEIS system.

2. The district has automated the enrollment process by providing access to parents to initiate new student enrollment online from the district's website. The link to the automated enrollment process provides information in English and Spanish and is accessed through the home page for each school site. While the transition to an online/electronic enrollment process is beginning to become more systematic, obtaining documents from parents was the most common challenge reported by staff.

3. The district contracts with numerous NPS providers for services for some students with IEPs or 504 supplemental service plans. Staff members in the Educational Services Department continue to work on improving processes to identify missing student information and data errors in Aeries and developing systems for reconciling information between multiple special education systems not integrated with the SIS.

   The district continues to struggle to ensure all district students attending nonpublic schools are enrolled in the SIS and/or if the family has moved out of the district, are exited from the SIS timely. Interviews with staff indicated an awareness of this issue and demonstrate a concentrated effort to quickly identify any changes, but a process for ensuring NPS students are enrolled in the SIS upon entry to the program has yet to be formalized.

   The district has established an email list, which it requires NPS providers use to submit invoices. The special education budget technician, special education data technician and the accounting specialist all receive copies of the NPS invoices, which are used by each to complete various tasks including verifying students in SEIS and Aeries, verifying services provided against the IEP and capturing attendance.

4. Student enrollment data, apportionment attendance, and unduplicated pupil counts all may contain errors because the district has not established a structured process for enrolling and disenrolling NPS students, accounting for attendance and reconciling NPS

provider invoice data. Possible errors include underreported unduplicated pupil counts, under/over reported apportionment attendance and overpayment to vendors who may bill for services for students who are no longer in the district.

Recommendations for Recovery

1. The district should establish and implement procedures that require student enrollment information to be entered into the SIS at the time of registration or as soon as possible following parent submission to ensure each student is recognized in the SIS and correctly assigned to a classroom so that daily attendance accounting is accurately reported.

2. Staff responsible for managing student data, including CALPADS reporting, should clearly understand how the student data is used throughout the district, including funding and student testing.

3. The district should continue improving procedures for obtaining, reporting and entering into the SIS enrollment data for students attending NPS schools that ensures data is entered into the SIS accurately and timely.

4. The district should monitor all enrollment and attendance tasks and ensure that data is properly captured for both enrollment for CALPADS reporting and attendance for state apportionment reporting.

5. The district should routinely reconcile data in the SIS, SEIS, and CALPADS, including data for students enrolled in alternative programs such as NPS and adult transition.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 1

July 2017 Rating: 1

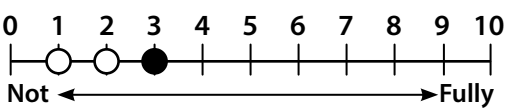
July 2018 Rating: 1

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



9.6 Attendance Accounting

Professional Standard

The LEA utilizes standardized and mandatory programs to improve the attendance rate of pupils. Absences are aggressively followed up by LEA staff.

Findings

1. Under the direction of the chief operating officer, the director of student support services oversees district school site attendance and manages student services and programs including short-term independent study and home hospital. Programs associated with student discipline, suspension and expulsion including the SART, District Attendance Recovery Team and SARB are also managed under the leadership of this position.

2. The district has established board policy and administrative regulations 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. Administrative Regulation 5113.1 also states that habitual truants may be referred to a SARB, and BP/AR 5113.12 speak specifically to the SARB process. However, during this review period the district has not followed the SARB process due to the COVID-19 pandemic and the implementation of remote learning.

3. The district uses School Messenger, an automated notification service integrated with the district's student information system that quickly delivers large volumes of messages through multiple channels for parent notifications, including notification of student absences. This allows for timely and efficient parent notification when a student absence is recorded.

4. The district's Student Support Services Department manages attendance intervention services. Progressive intervention for addressing chronic absenteeism is initiated by the ADA attendance clerk who is responsible for preparing the first truancy letters, which are sent to parents when a student has three or more unexcused absences. Copies of the letters are sent to the school site administrators who are responsible for mailing subsequent truancy letters to parents/guardians and proceeding with site-based intervention through the SART process if absences continue. School sites are responsible for monitoring student attendance and documenting intervention steps taken throughout the SART process and up until absenteeism reaches the point of a referral to SARB. Once a referral has been submitted, the Student Support Services Department personnel manage the SARB process.

   FCMAT was provided with a summary of the truancy letters sent to parents. The summary is dated "July 1, 2020 to Date"; therefore, the ending date is unknown. However, the report identifies inconsistency in practices for sending out both the first and second letters at four of the school sites listed, which indicated no letters were sent. All remaining school sites indicated both first and second letters were sent during the summarized period.

   Staff interviews have historically indicated some dissatisfaction with the established processes and frustrations that the SART/SARB program procedures were inconsistent across school sites.

5. BP 6176, Weekend/Saturday Classes, revised February 20, 2019, establishes the framework for the district to conduct makeup classes that include but are not limited to those for unexcused absences occurring during the week (Education Code 37223). During the last review period, the district had inconsistently operated the Saturday school program as a strategy to recover apportionment ADA lost due to absenteeism. The program was temporarily discontinued in the 2018-19 school year because district administration reportedly questioned program content. Interviews with staff indicated that the program was reinstated in February 2019 at a few school sites, but no solid data was provided to FCMAT regarding actual attendance recovered. Interviews with the COO confirm that the district operated an attendance recovery program in the past, including using an external service provider at times; however, due to the COVID-19 pandemic there were no detailed plans as of FCMAT's fieldwork. The COO indicated he will be reviewing options to reestablish a program once regular on-campus school operations resume.

Recommendations for Recovery

1. The district should develop procedures outlining the responsibilities of school site personnel on truancy processes. Procedures should be incorporated in the district attendance manual and annually reviewed with school site principals.

2. The district should work with students, parents and the county district attorney's office to enforce attendance policies.

3. The district should ensure that a consistent practice is followed at all school sites to follow SART/SARB procedures.

4. The district should evaluate strategies for resuming a Saturday school program for attendance recovery and implement a program once regular on-campus school operations resume. The district should fully analyze and consider the costs and/or benefits of outsourcing program management and oversight prior to returning to an external service provider for Saturday school.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 4

July 2016 Rating: 4

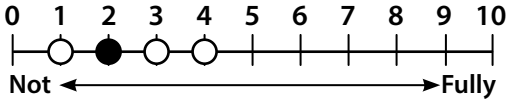
July 2017 Rating: 4

July 2018 Rating: 3

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 2

Implementation Scale: 

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. During the last review period the IT Department had established a monthly data management meeting schedule to cover student data management topics focused on coding data in the SIS. Content covered in these meetings included updates to the CALPADS reporting calendar, various enrollment data entry procedures, Aeries and CALPADS navigation tools used to identify and correct data entry errors, and duties assigned to data technicians and school site personnel with enrollment and attendance responsibilities. These meetings demonstrated a commitment to supporting staff in successfully performing their duties. Interviews with staff responsible for entering and managing student data in the SIS indicated that these routine meetings were helpful, but have not taken place during this review period due to the COVID-19 pandemic.

2. FCMAT was not provided with any materials to indicated that the comprehensive 2018-19 Enrollment and Attendance Reference Guide provided during previous reviews has been updated and/or remains in use by school sites. The district has a series of standard operating procedures referred to as "How To's" located on its shared drive and accessible to all staff responsible for data entry and maintenance of student data in the SIS.

3. The district conducted group and individualized trainings or review of some student enrollment and attendance procedures for school site and department personnel prior to the start of the 2020-21 school year and as needed during the school year. FCMAT was provided documentation supporting several trainings that were conducted by the IT Department with school site and department staff relative to navigating and data entry and management within the SIS. Interviews indicated that employees have direct access to system tutorial tools to resolve their data entry problems. Interviews also indicated that staff have progressed in their understanding of how to input student data correctly and identify and correct errors for CALPADS reporting.

   Routine mandatory training is essential to ensure those responsible for recording and monitoring student attendance understand laws and regulations. Training provides an opportunity for those staff members to discuss information on the best practices, clarify procedures, and communicate with district office staff on areas that may need refinement or district intervention. An annual overview of the purpose and procedures for recording daily attendance ensures all staff members understand their roles and responsibilities in the attendance process and the importance of standardized procedures. An annual overview of the attendance software serves as a refresher to the system and allows the opportunity for questions and clarity.

   Mandatory yearly training should occur before the start of each school year and should include attendance accounting procedures, compliance requirements, and internal controls. Training should be structured to target the different areas of responsibility includ-

ing district attendance accounting, school site attendance and teacher daily attendance. Additionally, new staff members responsible for recording the official attendance should receive adequate training upon hire. A list of personnel required to attend should be used to document attendance, and accountability procedures should be established. Workshops such as those offered by the California Association of School Business Officials (CASBO) on pupil attendance accounting for school site personnel and school district personnel are great options for partially fulfilling the need for training.

4. District administrators, including school site principals, should also receive annual training that ensures a clear understanding of the requirements regarding the school calendar, instructional days and required instructional minutes. All school site administrators should understand their responsibilities in ensuring that bell schedules, instructional days, and daily and annual instructional minutes comply with district policy and Education Code Section 46201. FCMAT was not provided with documentation supporting trainings for administrators and principals specifically focused on enrollment and attendance for the 2020-21 school year.

5. Interviews with school site personnel indicated collaboration between school office staff regarding student enrollment and attendance activities. However, all school office personnel should be cross-trained in enrollment and attendance procedures, so they can provide coverage when another employee is absent.

Recommendations for Recovery

1. Mandatory training sessions should be conducted for all school site and department personnel responsible for student enrollment and attendance before the start of each school year. Sign-in sheets should identify all required attendees to allow for easy identification of those absent. Training should include an overview of all new attendance accounting procedures, and the importance of completing accurate attendance records for apportionment and auditing purposes should be stressed. Options including Pupil Attendance Accounting for School Site Personnel and Pupil Attendance Accounting for Business Office Personnel offered by CASBO should be considered by the district to assist in fulfilling this need. Those absent should be held accountable to obtain the required training.

2. The district should review, update, and distribute the comprehensive 2018-19 Enrollment and Attendance Reference Guide provided during previous reviews or develop a more current similar reference guide. The guide should include detailed enrollment and attendance policies and procedures and include any new laws and regulations related to enrollment, attendance and record-keeping requirements for all programs.

3. Training focused on student enrollment and attendance procedures, and Aeries attendance software should be required for all district-level staff members, school site staff, principals, teachers and Information Technology Department staff with duties regarding student enrollment, attendance and/or CALPADS reporting. Training should be designed to ensure that proper procedures are followed consistently throughout the district, cover written attendance policies and procedures, and include any new laws and regulations on attendance and record-keeping requirements.

4. The district should reestablish routine meetings and training for school site staff responsible for enrollment focused on student data and CALPADS reporting. The meetings should be presented in a clear, concise and easy-to-understand manner.

5. School site administrators should receive annual training on the school calendar, instructional days and required instructional minutes. The district should ensure that all school site administrators fully understand the calendar and bell schedules as established for each fiscal year to ensure that instructional days and minutes comply with district policy and state requirements.

6. The district should ensure that all school office personnel are cross-trained in enrollment and attendance procedures.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 2

July 2015 Rating: 0

July 2016 Rating: 0

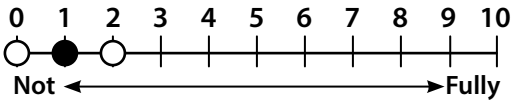
July 2017 Rating: 1

July 2018 Rating: 1

July 2019 Rating: 1

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 1

Implementation Scale: 

10.4 Accounting, Purchasing, and Warehousing

Professional Standard

The LEA timely and accurately records all financial activity for all programs. GAAP accounting work is properly supervised and reviewed to ensure that transactions are recorded timely and accurately, and allow the preparation of periodic financial statements. The accounting system has an appropriate level of controls to prevent and detect errors and irregularities.

Findings

1. The administration has undergone many changes at the district level in the last several years. During this review period, the CBO resigned in July 2020, after holding the position for less than one year. A consultant held the position of interim CBO from July through September, and a new CBO was hired in September 2020. The district created a new position of senior executive director of fiscal services, and the position was filled in May 2020 and vacated in August 2020. In August, a consultant was hired to assist with year-end closing, staff training, and completion of the unaudited actuals; and the senior executive director position was refilled in November 2020. At the time of FCMAT's fieldwork, the director of fiscal services, procurement manager, payroll supervisor, and one lead payroll technician positions were vacant. Additionally, the Human Resources Department was reorganized. Even with these shifts and changes, some controls still exist to help prevent and detect irregularities. These controls include the following:

    - The county office HRS position control system was implemented several years ago; however, because of the frequent turnover of staff in the Business Services and Human Resources departments, the system has not been regularly maintained and reconciled. The current CBO worked diligently to attempt to reconcile the system for 2020-21 first interim reporting, but acknowledged there is still work that needs to be done. The Business Services, Human Resources, and Risk Management departments continue to have monthly meetings, and communication has improved significantly.
    - Budget reports are provided monthly to school site principals, and the new CBO established regular monthly meetings with principals to discuss budgets. School site principals indicated business office staff is available to assist when they have questions. Specific questions are discussed between business office staff and school sites at principals' meetings, or at the sites' request. However, some sites are manually tracking budgets and expenditures for School Plan for Student Achievement reporting to those affected. Site administrators indicated they needed additional training on reading their budgets in the financial system, and one new department administrator indicated they had not received a budget report or received training in budget management.
    - 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.

- A budget transfer form exists, and sites and departments can initiate budget transfers electronically using Informed K12. Interviews indicated that the budget transfers are usually completed by business office staff in a timely manner.
- The PeopleSoft accounting software prohibits the posting of unbalanced journal entries.
- Expenditures are reviewed to ensure sufficient funds (in total, by site or department) are available to cover current transactions; however, adequate controls are not in place to ensure individual accounts are not overspent. Interviews indicated that the review is now occurring at the individual account level, but a review of financial reports shows several account lines with negative budget balances.
- Payroll procedures were designed to help prevent and detect unauthorized persons on the district's payroll as well as overpayments and underpayments (See Standard 7.3 and 8.2). However, since July 2020, one individual has processed the district's payroll with minimal supervisory oversight.
- More than one person counts cash receipts at the district office; however, site staff reported that multiple people count cash, but it is done individually rather than together.
- The receipt of goods and services is ensured before payment is processed.
- The county office processes all warrants, and one of the dual signatures is required to be from that office. The CBO approves purchase requisitions and all warrants online and is the second signature on all warrants. The senior executive director of fiscal services is cross-trained in these duties.
- 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 were included on payroll stubs beginning in April 2017.
- There is an approved vendor list for withholding and payment of funds from pretax employee salary deductions for tax-sheltered plans and annuities.
- The chief business official routinely reviews purchase orders and adjusts encumbrances for consultants paid from special education funds.
- Interviews with staff indicate that accounts payable staff do not have access to make changes in vendor screens, so they cannot add vendors or modify vendor information.

- Interviews with staff indicate that payroll staff do not have access to add employees into the system.

2. The HRS system is not used to encumber funds so sites cannot easily identify what portion of their budget is committed to payroll expenses. Sites reported that they are sent a list of certificated and/or classified staff assigned to their campus to review once or twice a year. If the list has an error, the change is reported and generally made in the HRS system by the Human Resources Department.

   The HRS system can encumber payroll, but under the present configuration, this would require completing and entering a purchase order for each employee with the appropriate account coding for salary and each of the statutory benefit classifications. At the end of each payroll cycle, the amount processed would need to be manually disencumbered. Because the probability of error from a manual system outweighs its benefits, the district cannot implement this internal control and budget monitoring mechanism with payroll.

3. Since the last FCMAT review, the position control system had not been properly maintained or reconciled and was unreliable for budgeting. Many positions that should have been closed were shown as vacant in the HRS system. The Human Resources and Business Services departments are now meeting 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 there is no reconciliation of position control with actual payroll. Staff in the Human Resources and Business Services departments need additional training in position control.

4. The accounts payable system is integrated with the purchase order system. However, the system allows for duplicate payments if individual invoice numbers are not entered in the system. Accounts payable staff indicated that they always enter invoice numbers, and they also keep a manual log to track invoices that have been paid on open purchase orders. Manually tracking purchase order payments is time-consuming, and the accounts payable staff should use the financial system to track payments.

5. Based on a review of the 2019-20 general ledger, field trip transportation expenses were posted more frequently than in prior review periods. However, the first journal entry was not posted until January. Most site budgets were overdrawn by these entries, and there were no budget transfers to correct the negative balances. Information provided to FCMAT shows that field trip transportation expenses that were posted on June 23, 2020 were for field trips from September 2019 through March 2020. There were no field trip expenses in the 2020-21 fiscal year because of school closures. Untimely posting of these expenses may cause site and department budgets to be overdrawn at year end.

6. The district continues to experience insufficient segregation of duties for some tasks. The following areas are of concern, including some that are also audit findings:

   - Site custodians order necessary supplies from the warehouse; goods are delivered to the custodians, and the custodians sign for what was received. The same individual orders, receives and approves the custodial shipments, which is an insufficient segregation of duties and may provide

opportunities for theft. This segregation of duties internal control is also missing with office managers in their order and receipt of office supplies.

- Payroll and accounts payable warrants are returned to the same person who processed the transaction. The two accounts payable staff members rotate receiving and mailing warrants each week, but they still receive warrants they processed for payment in their assigned week.
- The district provided an accounts receivable list from its financial system that agrees with the accounts receivable balance on the general ledger. The district cleared 2018-19 year-end accounts receivable balances in 2019-20, but no evidence was provided to demonstrate that outstanding balances were researched and reconciled. The 2019-20 audit report included a finding stating that some beginning balances were written off without investigation.
- The district provided an accounts payable list from its financial system that agrees with the accounts payable balance on the general ledger. The district cleared some 2018-19 year-end accounts payable balances in 2019-20, but no evidence was provided to demonstrate that outstanding balances were researched and reconciled. The 2019-20 audit report included a finding stating that some accounts payable balances were carried over from the prior year.
- A review of the 2019-20 general ledger report shows that other balance sheet accounts have not been reconciled and cleared by the district. Many balance sheet accounts have the same beginning and ending balances with no activity posted during the year. In addition, FCMAT observed some receivable accounts with credit balances and some payable accounts with debit balances. (The normal balance for receivables is a debit, and the normal balance for payables is a credit.)
- Interviews with staff indicate that Fund 76, the payroll warrant pass-through fund, has not been reconciled in several years. 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 (See Standard 8.2).
- A time accounting manual has been developed by the district, and an employee has been assigned to collect time accounting documents. The district provided a sample of 19 semiannual certification forms. Of the 19 forms, 16 forms were signed 50 or more days after the period worked. Four of the forms were signed more than six months after the period worked. According to the position control report provided by the district, a few employees are multifunded, or paid from a mixture of federal and state or local sources. Employees that are multifunded must complete a monthly personnel activity report; however, the district did not provide any samples of monthly personnel activity reports. No time certification forms were provided for food services employees, although food services staff interviewed reported that the certification forms were completed. Not completing and collecting these documents timely for employees paid from federal funds can jeopardize current and future funding.

7. The district provided some written procedures for accounts payable, payroll, and purchasing functions, but not a complete, up-to-date business office procedure manual. Interviews indicated the new senior executive director of fiscal services will be working to develop a business services manual with a section for each function. Many fiscal services staff are new to their positions within the last year or two and additional training is needed, most notably in position control, accounts receivable, general ledger maintenance, and fixed asset tracking.

8. At the end of the 2019-20 fiscal year, the district transferred $1.6 million of expenditures for special education NPS tuition and summer school from the special education resource (3310) to the federal coronavirus relief fund resource (3220). During fieldwork for the 2019-20 audit, the external auditors identified that the expenditures were inappropriately transferred because the expenses were approved at the beginning of the fiscal year and were not incurred due to the public health emergency. To avoid an audit finding in 2019-20, the district restated revenues from the special education resource to the coronavirus relief fund as a repayment in 2020-21. Rather than restate revenues, the inappropriate expenditure transfers made in 2019-20 should have been corrected with a journal entry to restate the 2020-21 beginning balance of each affected resource.

9. Education Code Section 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.

   Education Code Section 41020.3 states, "By January 31 of each year, the governing body of each local education agency shall review, at a public meeting, the annual audit of the local education agency for the prior year…" Senate Bill (SB) 98, signed on June 29, 2020, added Education Code Section 41020.9(b), which extended the audit deadline for the 2019-20 fiscal year from December 15, 2020 to March 31, 2021.

   The district's board meeting agendas indicate that the 2018-19 audit report was presented on April 22, 2020, and the 2019-20 audit report was presented on December 15, 2020. The district was unable to comply with Education Code Section 41020(h) and 41020.3 for the 2018-19 audit, but was in compliance for the 2019-20 audit.

10. External independent audit findings have continued to identify internal control weaknesses as well as material weaknesses. Material weaknesses rise to a higher level of concern because they are significant deficiencies that result in a higher likelihood that the district's internal controls will not prevent or detect a material misstatement of financial statements. Several findings relate to lack of internal controls, and some are repeated in each of the last several years audited. These repeated findings indicate that either the district did not address the finding, or efforts to address them were unsuccessful. The auditor issued a qualified opinion on both the 2018-19 and the 2019-20 audit reports based on the lack of internal controls; the audits stated that some of the district's accounting records were inadequate and supporting documents were unavailable. Some staff interviewed indicated that an audit committee had been formed during a prior review period, but the committee was inactive and no meetings were held during the current review period. Staff indicated that the district has plans to establish an audit committee during the 2021-22 fiscal year.

11. Interviews did not identify an individual in the Purchasing, Accounts Payable, Human Resources, or Payroll departments who was assigned to track and report STRS retiree payments per STRS Employer Directive 2020-02, or PERS retiree hours per CalPERS Circular Letter Number 200-002-14 for retirees hired as consultants. Human Resources receives monthly reports from LACOE that track the hours of retirees and non-CalPERS employees when they exceed 800 hours. The Human Resources Department then contacts the supervisor of the employee to alert him/her that the employee is approaching 960 hours. No evidence was provided to indicate that the district tracks STRS retiree payments.

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 Human Resources or Business Services departments who was responsible for making the determination about whether a consultant qualified to be classified as an independent contractor. The district provided a workflow diagram of an independent contractor approval process; however, no documentation was provided to demonstrate that the process is used. FCMAT reviewed contracts, purchase orders, and payments made to several individuals paid as independent contractors and found no written determination of independent contractor status in the documents provided.

Recommendations for Recovery

1. The district should hire, train and cross-train sufficient qualified staff in the Human Resources and Business Services departments motivated to implement the internal controls identified in this report as well as in the most recent audit findings.

2. The district should continue to meet monthly with site and department managers and provide monthly budget reports to all managers responsible for site and department budgets. Business office staff should provide training on reading budget information in the financial system and on the proper coding of expenditures.

3. The district should continue to allow sites and departments to initiate budget transfers.

4. Journal entries and expenditure transfers should continue to include appropriate support documentation, be regularly completed, and be reviewed and approved by business office management. Field trip costs should be posted to site budgets timely.

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 installation of the new countywide financial software system is complete. The district should identify which documents drive the position control system, which positions are eliminated, and which are vacant in HRS, and eliminated positions should be regularly removed from the position control system. The 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. Procedures should be implemented at school sites to ensure that two people count cash together.

8. The district should have sites review position control reports with employee names (both classified and certificated), position title, FTE, and account codes, preferably during budget development and at each interim budget reporting period. After sites reconcile the reports, errors should be reported to the Human Resources Department, and the department should update the database.

9. The district should ensure that it implements controls in the accounts payable system to avoid duplicate payments if individual invoice numbers are not entered in the system. 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 continue to confirm the availability of sufficient cash balances before accounts payable batch processing.

12. All warrants should be returned to an identified Business Services Department or Food Services Department staff person other than the employee who processed the transaction.

13. Prior year accounts payable and accounts receivable balances should be reconciled by October 31 following the close of the fiscal year. Outstanding items should be researched and cleared in a timely manner. Any amount written off in the annual reconciliation process should be reviewed and approved by management staff.

14. Controls should be implemented to ensure that expenses accrued as part of the prior year closing are not also charged as current year expenses, thereby overstating current year expense costs.

15. The business office should maintain logs and reconciliations to support all balance sheet items in all funds, including accounts payable, accounts receivable, cash on deposit with fiscal agent, revolving/petty cash and inventory. The district should reconcile Fund 76, the payroll warrant pass-through fund, and all payroll clearing accounts monthly.

16. The district should follow reporting guidelines for timely federal time reporting for all employees who are paid from federally funded programs in compliance with Title 2, Code of Federal Regulations (2 CFR), Part 200.

17. A desk manual should be developed for each position in the Business Services Department, and the district should ensure that each employee includes in his or her desk manual step-by-step procedures for assigned duties.

18. The district should continue to work with its independent auditors to ensure that their work can be completed in time to comply with the December 15 and January 31 deadlines required by Education Code Sections 41020(h) and 41020.3.

19. Policies, procedures and internal control measures should be reviewed and revised to address audit findings. Procedures should be established to avoid repeating the same audit finding in future years.

20. The district should determine who is responsible for PERS and STRS reporting of retiree vendors/consultants, provide that person with appropriate training, and require service vendors/consultants to complete a form that properly identifies PERS and STRS retiree status.

21. The district should implement a process and assign responsibility for making the determination about whether a consultant should be classified as an employee or as an independent contractor. The results should be documented and a copy should be kept with the contract/purchase order backup documents.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 1

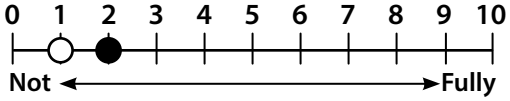
July 2018 Rating: 2

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 2

Implementation Scale:



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 uses an online purchase requisition system and offers training as needed. Staff indicated that their questions are answered as they arise, and the processing time continues to improve. The district should continue providing an annual in-service before the start of school, including training in the online requisition system and account coding. Training in proper coding of expenditures and handouts of the training materials should be provided to office managers and administrative secretaries who cannot attend the training. Several staff members reported that they need additional training in the proper coding of expenditures.

2. Staff reported that purchase orders are required for all purchases. FCMAT confirmed this based on a sample review of accounts payable documents. The purchasing process and travel reimbursement process are as follows:

    - District procedures require approval of purchases at the district administrative level and any exceptions to the procurement procedures must be approved by administration. The district's Accounting Procedure Manual indicates that invoices received without a purchase order or district administrative approval are unauthorized purchases and may result in employees being required to pay for the purchase from personal funds. Sites/departments are not allowed to enter into contracts, and all contracts require district administrator and county administrator/board 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.
    - 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 site/department accounts have sufficient budget to cover the purchase. The new CBO reported that this practice has recently changed, and the availability of funds is now checked by individual account line.
    - Sites and departments can initiate budget transfers electronically using the budget transfer form in Informed K12. Interviews indicated that the budget transfers are usually completed by business office staff in a timely manner.

- Requisitions are routed electronically to the Purchasing Department after appropriate approvals, where they are processed into a purchase order.
- Purchase orders are issued to vendors with copies forwarded to the requestor and Business Services. When technology equipment is purchased, a copy is transmitted electronically to the IT Department for asset tagging. If a contract is involved, the Business Services Department is responsible for ensuring that it is signed and has county administrator/board approval before the purchase is made.
- The purchasing assistant reviews requisitions in the purchase order summary report that are not moving through the system, pending more information from the originator. The purchasing assistant indicated she contacts the site/department to see if the goods or services are still needed. She is responsible for deleting requisitions that remain in the system too long.
- The Purchasing Department is responsible for determining whether IRS Form W-9 is required for independent contractor reporting and whether the purchase is subject to bid requirements. Purchasing establishes and can make changes to vendors in the system.
- 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 in excess of $500. The Business Services administrative assistant puts conference requests for out-of-state travel and expenses in excess of $500 on the board agenda for approval. After the event, the reimbursement forms, with all supporting documentation attached, are sent to the Business Services Department.
- The proof of delivery/packing slip for merchandise is no longer given to the Purchasing Department; it is now sent directly to accounts payable. A review of the sample documents provided by the district found that few packing slips are attached to the accounts payable backup. In lieu of a signed packing slip, accounts payable may accept a signed copy of the purchase order or invoice as proof of receipt.
- Interviews with accounts payable staff and written accounts payable procedures indicated that invoices are emailed to sites and departments for approval, and when they are signed and returned electronically, the original invoice is discarded. This is not an effective internal control and can result in duplicate payments.

3. 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. Interviews indicated that the Purchasing Department obtains two additional quotes for purchases that already have a quote attached to the requisition. However, the samples of accounts

payable transactions reviewed included no evidence that two additional quotes were requested or obtained. The responsibilities for implementing procurement procedures are not all included in the Purchasing/Warehouse Procedures/Guidelines. Following are some of the written procurement procedures:

- The manual indicates "all purchases in excess of $95,200 (good through December 2020 - subject to increase annually) for services, an item or group of items, shall be made by first securing formal competitive bids. However, the District utilizes a [sic] $10,000 as the threshold to ensure that we stay below the bid requirement."
- However, Public Contract Code (PCC) Sections 20111 and 22002(c) include some bid thresholds that are lower than $95,200. In addition, Education Code Section 39802 includes a $10,000 threshold for transportation contracts and states as follows:

  > In order to procure the service at the lowest possible figure consistent with proper and satisfactory service, the governing board shall, whenever an expenditure of more than ten thousand dollars ($10,000) is involved, secure bids pursuant to Sections 20111 and 20112 of the Public Contract Code whenever it is contemplated that a contract may be made with a person or corporation other than a common carrier or a municipally owned transit system or a parent or guardian of the pupils to be transported. The governing board may let the contract for the service to other than the lowest bidder.

  The information in the Purchasing/Warehouse Procedures/Guidelines manual is insufficient to explain how to bid within PCC and Education Code requirements.

- The manual indicates that the Purchasing Department will get multiple quotes on products or services if they exceed $500. However, during the current review period, the district purchased items such as cafeteria equipment, four buses, and a van and no evidence of multiple quotes or bids was attached to the purchasing/accounts payable backup documentation or published on the board agenda. The purchase order for the buses indicated it was based on a piggyback bid, but documentation of such was not attached to the purchase order.
- The district adopted CUPCCAA, Public Contract Code Section 22000, et. seq., CUPCCAA regulations at its June 27, 2014 board meeting. The district's Purchasing/Warehouse Procedures/Guidelines manual includes minimal CUPCCAA information, but has not been updated to include the current bid thresholds. In 2017, the district provided FCMAT a CUPCCAA Quick Reference Sheet for public works and maintenance projects. This document had various procedures for project awards up to $187,500 given different conditions based on project costs. It stated it is not applicable for equipment or nonconstruction type services. FCMAT was not provided with an updated CUPCCAA Quick Reference Sheet with updated amounts for the current review period.

  At the December 11, 2019 regular board meeting, the county administrator approved resolution 17/2019-2020, Renewal to Adopt Informal Bidding Procedures Pursuant to the Uniform Public Construction Cost Accounting Act. The county administrator approved resolutions 23/2020-2021, Adopting California Uniform Public Construction

Cost Accounting Procedures, and 24/2020-2021, Renewal to Adopt Informal Bidding Procedures Pursuant to the Uniform Public Construction Cost Accounting Act, at the February 17, 2021 board meeting. During this review period, the district provided FCMAT with its CUPCCAA vendor list.

The district has improved bid transparency by publishing bid results in the award of contracts on board agendas.

4. The Maintenance, Operations and Transportation Department is responsible for complying with reporting requirements related to the Department of Industrial Relations (DIR) contractor registration program, which began in March 2015. All public works projects having accumulated more than $1,000 in expenses paid for by a school district, regardless of the funding source, are subject to prevailing wage rates and DIR registration and reporting requirements under SB 854. DIR registration and reporting are not required for contractors who qualify for the small project exemption, which applies to public works projects that do not exceed $25,000 and maintenance projects that do not exceed $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.com to implement DIR registration requirements and develop prequalified applications. DIR certifications were not attached to any of the sample vendor contracts viewed by FCMAT.

5. Authorization to participate in a piggyback bid for "Just in Time" procurement of classroom and office supplies for a three-year period was approved at the June 30, 2020 board meeting, and a similar "Just in Time" contract for custodial supplies was approved on October 12, 2016. No documentation was provided to demonstrate a more recent agreement has been approved for custodial supplies. This flexibility requires more communication regarding segregation of duties, tagging procedures, and responsibility to safeguard purchases. Some site personnel were reportedly handling all functions of the transactions: ordering goods, receiving goods, and storing goods.

6. Vendors and/or issuing departments are responsible for tracking an approved signer on an open purchase order. The initiating department may send the list of approved signers to the vendors, but the signers are not always listed on the open purchase order. If a list of approved signers is provided on the original purchase order, interviews with accounts payable staff indicated that they do not verify that the person who received the goods was an approved signer. FCMAT reviewed a sample of nine invoices paid on open purchase orders, and of the nine, at least two purchases were signed for by an individual not listed as an approved signer on the purchase order. The purchasing assistant indicated that the approved signer list on file with vendors is verified annually.

7. FCMAT's interviews found that accounts payable personnel check for proper remittance addresses and refer all new vendors and vendor address changes to the Purchasing Department to ensure proper segregation of duties.

8. Purchase orders, invoices and receiver documents are matched and processed for payment in PeopleSoft. 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 accounting specialist. The accounting specialist 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 CBO checks cash availability then approves the warrants for payment online.

The approval in PeopleSoft triggers the process of issuing warrants at the county office. This process occurs daily. Normal processing time for the county office is approximately four days; however, this period may be extended if the county office places an audit hold on the batch.

The county office issues warrants with one signature attached, and the documents are delivered directly to the district's mailroom. The mailroom employee delivers the warrants to accounts payable staff, or if the mailroom employee needs to leave the room while the district is awaiting warrant delivery, accounts payable personnel are notified so that they can monitor the room and collect the warrants.

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

9. Board Policy 3350, Travel Expenses (revised February 20, 2019), and Administrative Regulation 3350, Conferences and Conventions (revised September 10, 2003), describe the approval and reimbursement processes for travel and conference expenses. District procedures were updated in October 2017 and limit the meal allowance to $50 per day for both partial and full-day conferences which was a reduction from its prior policy. Accounting staff reported that the meal allowance procedures were changed to require detailed receipts for all meals with maximums of $10 for breakfast, $15 for lunch and $25 for dinner (or $50 in total), and those limits are applied.

   Problems often arise in travel and conference when requests and reimbursements are not processed timely. The conference and convention attendance procedures state that the convention and travel request form must be submitted at least 30 days prior to the conference registration deadline. Interviews with staff and a review of board meeting minutes confirm that travel and conference requests are sometimes not preapproved. Approximately 75% of the requests for more than $500 or out-of-state travel listed on the board agendas from March 2020 through February 2021 were not preapproved, including several for administrators.

   The district should consider establishing specific times to qualify for breakfast and dinner. For example, a traveler must have a departure time of before 6:30 a.m. to qualify for the breakfast per-diem payment and a return time of after 6:30 p.m. to qualify for a dinner. As indicated above, the per-diem daily rate has been reduced to $50, and conference and travel form instructions now indicate that if meals are included with a conference, employees no longer qualify for those meal payments.

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 no overnight travel in its meal reimbursement policies, it may need to report the payments as taxable income to the employee.

District employees who travel on school business are considered eligible for state government rates and a waiver of hotel taxes. These items seem minor, but can add up when several people travel, or a single person takes multiple trips. District policy does not specify how an employee qualifies for an overnight stay. This is of particular concern when a conference is within the local geographical area and lasts several days. Education Code Section 44032 requires districts to pay for "actual and necessary" expenses. The expense would be actual for this type of conference because the person actually stayed in the hotel, but may not be necessary given the geographical location.

The district's conference and convention attendance procedures state 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 shall be entitled to mileage reimbursement.

10. Interviews with staff indicate that the district has issued credit cards to four administrators. These cards are regular business credit cards, allowing all purchases with limits from $5,000 to $20,000. Interviews continue to indicate that staff do not know if the credit card issued to the prior chief deputy superintendent has been cancelled. The district has no written policy or procedure for cancelling a credit card if a cardholder leaves the employment of the district, but the CBO indicated that the Human Resources Department is developing an employee di[1]scharge sheet to track the return of district-issued credit cards, keys, technology, etc. The district does not require all individuals using district credit cards to read and sign a credit card user agreement acknowledging receipt of the card, terms of use and reimbursement procedures.

11. FCMAT requested samples of the district's accounts payable transactions for testing the fiscal years 2019-20 and 2020-21. Of the 25 items tested, the following anomalies were noted:

    - Sixteen invoices were paid more than 30 days after the invoice date and six of the 16 were paid more than 90 days after the invoice date. Five of the invoices were dated prior to the date of the purchase order.
    - Eight of the 25 invoices were paid for consultant services that were performed prior to the date of the purchase order. There was no documentation included with the consultant services agreements to indicate that the district applied the three-part (ABC) test to determine if the consultants should be properly classified as independent contractors. There was no documentation to support whether the district inquired about consultants' status as a retiree of STRS or PERS for reporting purposes.

- The invoices reviewed included purchases for cafeteria equipment, four buses, and a van with no evidence of multiple quotes or bids attached to the purchasing/accounts payable backup documentation or published on the board agenda. The purchase order for the buses indicated it was based on a piggyback bid, but the piggyback documents were not attached to the purchase order or included with the board agenda item.

- A purchase for serving counters for the cafeteria at Inglewood High School totaling $81,558.90 included only one quote. The federal Office of Management and Budget (OMB) Policy Memorandum M-18-18 establishes that equipment purchases under $250,000 can be procured by using the small purchase procedure. Guidance in CDE's "Procurement in School Nutrition Programs" located at https://www.cde.ca.gov/ls/nu/sn/fsmcproc.asp, indicates that, when using Child Nutrition funds, school food authorities must contact at least three known suppliers and obtain competitive price quotations when using the informal procurement method under 2 CFR 200.320.

- All samples except for one legal settlement agreement payment included a purchase order.

12. Administrative Regulation 3440 (revised February 20, 2019), Inventories, complies with the Education Code Section 35168 requirement that the governing board establish and maintain an inventory of all equipment items with a current market value of more than $500. Governmental Accounting Standards Board (GASB) Statement No. 34 requires fixed asset records to be maintained in a complete, accurate and detailed manner and specifies that fixed asset records include acquisition date, historical cost, depreciation and useful life of the asset. Capital assets are to be reported at historical cost and are defined as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible and intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. When federal funds are used for a purchase, the district is required to include additional information in its inventory records, including the funding source, titleholder, and percent of federal participation (2 CFR 200.313 and 5 CCR 3946). At least once every two years, a physical inventory of equipment must be conducted, and the results reconciled with the property records (2 CFR 200.313).

13. On April 15, 2015 the district awarded a contract to AssetWorks to complete a physical asset inventory and provide services to bar code, tag assets, and provide an exception report. Interviews and documentation support that a physical inventory, bar coding and asset tagging took place. However, there is no evidence that an exception report was produced. Interviews indicated that some assets may have been missed or mislabeled as to location (See Standard 16.1 and 17.1).

    The June 30, 2015 AssetWorks Appraisal Accounting Report says it includes fixed assets istorical cost of $5,000 or more. A review of the report indicates that only assets this criterion are included in the $235.7 million of assets being depreciated. This lso includes a physical inventory of furniture, machinery, and equipment includ-

ing approximately $239.9 million of fixed assets with values starting at $197. A physical inventory has not been conducted since 2015. On February 17, 2021, the county administrator approved an agreement with CBIZ Valuation Group to perform a capital asset inventory and valuation, barcode tagging, and reconciliation to the district's existing fixed asset list.

14. Interviews with employees indicated that fixed asset items, not related to technology, that were purchased or donated after the physical inventory was completed have very likely not received asset tags. No documentation was provided that accounts for current year inventory additions, or items on prior inventory lists that were removed because of disposals, shrinkage or theft. As is discussed in more detail in Standard 15.8 and 16.1, the district's inventory has not been maintained in a dedicated inventory system, and there have been gaps in the district's internal controls that can allow items to be received, but not tagged or included in the equipment inventory. During a prior review period, staff was aware of incidents when purchased goods could not be located for tagging because they were reported stolen. Disposals, shrinkage and/or theft of items valued at less than $5,000 has not been systematically tracked, and the items have not been removed from the fixed asset inventory list. This may perpetuate the misstatement of assets in the financial reports.

15. Approximately nine 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. During this review period, the distribution and inventory coordinator position was created, and interviews indicated that this position will be responsible for managing the inventory database and updating and tracking district inventory.

Recommendations for Recovery

1. The district should continue to provide employees who use the online requisition system with an annual in-service that focuses on how to use the purchasing module and the proper account coding of requisitions and should consider making the training mandatory.

2. The review of approved signers on open purchase orders is a district office function that should be assigned to district office staff. Approved signers should be determined by the department requesting the open purchase order, and the names should be printed on the open purchase order. By adding this information, accounts payable staff can identify approved signers.

3. The business office should continue to audit all invoices.

4. The Business Services Department should make budget transfers initiated by departments and sites timely. Purchases and new positions submitted for approval should be rejected until sufficient funds are transferred to cover the purchase or pay for the position.

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

6. The district's purchasing procedures and the Purchasing/Warehouse Procedures/Guidelines manual should be reviewed and revised annually. Board policy and administrative regulations on procurement and bidding should be adopted and/or revised as necessary.

7. To identify cumulative purchases that must be bid, the Purchasing Department should complete all capital purchases that are not bid as part of new construction projects.

8. The Purchasing Department should obtain quotes as prescribed in the district's purchasing procedures and attach a copy to the accounts payable file as supporting documentation.

9. The district should ensure that it has sufficient qualified staff in the Purchasing Department that are trained in procurement practices and requirements.

10. The district should ensure that it has completed all the required steps to implement CUPCCAA and provide training regarding this procurement process to applicable staff members. Staff members involved in purchasing should have access to district procedures as well as Public Contract Code training.

11. Purchase orders for labor in excess of $15,000, not covered by CUPCCAA, should be bid where required by the Public Contract Code.

12. To adequately segregate duties, the district should 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. To strengthen internal controls and reduce the risk of duplicate payments, the district should discontinue its practice of discarding original invoices and should retain all original invoices.

15. The district should continue to ensure that cash balances have been reviewed and any concerns have been addressed before an accounts payable batch is processed. When the district's processing time to produce a warrant has been diminished, the district should consider issuing warrants less than daily.

16. All accounts payable warrants should be returned to personnel other than the employee who processed the transaction.

17. Care should be exercised in reviewing accounts payable packets before authorizing issuance of payment. Contracts should be attached to warrants.

18. The district should revise its travel and conference board policies and administrative regulations to include items such as specific times for breakfast and dinner per diems, use of state government rates, qualifications for an overnight stay, requirement for overnight stay to qualify for meal per diem, and requirements for shared travel. The district should also consider using a waiver for hotel taxes.

19. The Purchasing and Food Services departments should become familiar with child nutrition procurement rules and ensure they are implemented.

20. The district should immediately ensure that the credit card issued to the prior chief deputy superintendent has been canceled and implement a procedure to ensure district credit cards are cancelled when a cardholder terminates employment with the district.

21. The district should require managers who have access to credit cards to read and sign a credit card user agreement acknowledging receipt of the card, terms of use and reimbursement procedures.

22. The district should ensure that it complies with the DIR contractor registration requirements and attach the DIR certification to purchase order backup. The district website and purchase order terms and conditions should be updated to reflect current regulations.

23. Additional procedures and internal controls, such as segregation of duties, should be implemented for "Just in Time" office supply and custodial procurement contracts.

24. The district should ensure that the same individual is not assigned to approve purchase orders and warrants online. Invoices should be paid timely, and district employees should obtain timely approval for travel that requires county administrator/board approval.

25. 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 STRS or PERS for proper tracking and reporting.

26. The district should centralize all purchasing, biding, 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.

27. The district should perform a physical inventory of all items with a current market value of $500 or more every two years to conform to Education Code Section 35168 and 2 CFR 200.313. The district should consider an annual physical inventory until all items are tagged, and all procedures are fully implemented. All purchases and donations that fall into reportable categories should be accounted for.

28. 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.

29. The district should ensure that the inventory is continually updated for additions and deletions.

30. 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

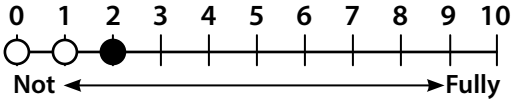
July 2018 Rating: 1

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 2

Implementation Scale:



11.1 Student Body Funds

Legal Standard

The board adopts board policies, regulations and procedures to establish parameters on how student body organizations will be established and how they will be operated, audited and managed. These policies and regulations are clearly developed and written to ensure compliance regarding how student body organizations deposit, invest, spend, and raise funds. (EC 48930- 48938)

Findings

1. The district adopted Board Policy 3452, Student Activity Funds, at its February 20, 2019 board meeting. Board policy and administrative regulations and procedures governing associated student body should be communicated with the appropriate staff to ensure they are fully implemented at all school sites operating ASBs.

2. The district fails to provide adequate guidance or procedures that outline how associated student body organizations are to operate including district-level oversight even though it has historically requested outside agencies to perform fraud audits of the ASB.

3. The district is required to provide proper supervision of ASB in accordance with Education Code Section 48937, which states the following:

   > The governing board of any school district shall provide for the supervision of all funds raised by any student body or student organization using the name of the school.

   However, the district has not implemented previous recommendations to provide written internal guidelines and procedures for ASB that provide direction to ASB personnel, ensure effective administrative oversight, and clearly define the roles and responsibilities of all personnel involved in managing student body activities and funds.

4. Some of the district's ASB organizations use the downloadable copy of FCMAT's Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference. However, the site principal (serving as ASB advisor at the time of fieldwork) and the ASB clerk at Inglewood High School indicated they need more frequent and detailed trainings on how to operate the ASB accounts. This comprehensive high school operates a large ASB program with staff who use an Excel spreadsheet to track checks and deposits. The clerk uses a multiple column color-coding system in Excel to track individual transactions that comprise each aggregate deposit. Individual club activity and the balance of individual club funds are tracked separately on worksheets.

5. School sites continue to use various software programs, including Excel spreadsheets, Word, and written ledgers to track ASB financial transactions such as deposits and check register and club account balances. As mentioned in previous review periods, the district should have uniform financial software to prepare the school sites' monthly financial documentation that can also be accessed by the Business Services Department.

The district engaged a consultant several years ago that converted all the manual and spreadsheet ASB systems to QuickBooks, accessible from the district's centralized network. Districtwide information was loaded on a common district server, yet the process was not completed and implemented at school sites. Several years ago, the IT Department purchased QuickBooks software for a second time, but did not provide training in its use to school site staff members responsible for ASB.

Instead of using QuickBooks, which was never implemented, the CBO indicated that the district plans to implement ASBWorks accounting software at each school site and consolidate the schools' ASB bank accounts to a district-controlled bank account. Although the district response to finding 2020-004 in the 2019-20 audit report states that the ASBWorks software has been implemented, the sites were not using it at the time of FCMAT's fieldwork, and ASB staff has not yet been trained to use the software. The CBO stated that ASB checks will be stored in the district office, and he will issue and sign checks drawn on ASB funds. It is not a best practice for the same person to both issue and sign the checks.

6. ASB staff indicated that the business office occasionally requests copies of bank reconciliations, but does not follow up on their receipt. Business office staff acknowledged that no one in the business office has performed oversight of the ASB accounts. To provide adequate district-level oversight, the district should assign a business office staff member to collect and review ASB financial reports and perform random sampling of revenue and expenditure transactions.

7. At the two sites FCMAT selected for review of student body accounts, the ASB clerks collect the cash from sales of items such as spirit T-shirts and yearbooks and are also the custodians of the cash. The clerks count the money by themselves, prepare the deposits, take the deposits to the bank, and reconcile the bank statements. At both sites, the clerks indicated that the site principal or ASB advisor reviews the deposits before they are made and reviews the completed bank reconciliations. Effective internal control procedures and best practices require that an employee counts cash in the presence of another employee and that a deposit slip is completed and signed by both individuals. A different employee should then be assigned to verify that the total shown on the deposit slip matches the amount deposited at the bank.

8. Interviews with staff indicated that not all ASB expenses are preapproved. In addition, the ASB clerks sometimes write checks without the proper documentation that ensure items or services have been received. Education Code Section 48933(b) requires that all ASB expenses be approved before funds are expended. In addition, all documentation, including ASB meeting minutes authorizing the purchase, approved purchase order, verification of receipt of goods or services, and the vendor invoice should be obtained before checks are written for payment. One ASB clerk indicated that some vendors are reluctant to provide goods or services without payment in advance.

9. In the prior review period, interviews with staff indicated that students were required to purchase PE 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 stan-

dardized clothes when the failure to wear such clothes is beyond the student's control. Interviews also indicated that schools sold caps and gowns for eighth-grade graduation ceremonies. Education Code Section 49011 states that pupils shall not be required to pay a fee for participation in an educational activity. In the current review period, ASB staff reported that the ASB no longer sells PE uniforms or caps and gowns.

Recommendations for Recovery

1. The district should share Board Policy 3452 with school site administrators, student body advisors, and staff performing bookkeeping roles at the school sites, as well as district office personnel who are assigned to oversee ASB activities.

2. The district should ensure that all staff responsible for ASB bookkeeping have the knowledge, skills, and training necessary for those duties.

3. The district should implement procedures on how ASBs should invest, spend, and raise funds and ensure adequate internal controls are established following procedures outlined in the FCMAT manual.

4. The district should develop and implement standardized forms for fundraising, cash collection, and disbursement to be used by all school sites operating an ASB.

5. The district should determine the software system that best meets its needs, implement it, and provide staff training to streamline ASB accounting. Using a centralized system will provide district office staff with the ability to have timely access to financial information in a uniform format.

6. The district should develop and implement written internal ASB procedures that provide direction to staff, ensure effective site administrative oversight, and clearly define the roles and responsibilities of personnel involved in managing student body activities and funds.

7. The district should develop and implement procedures for adequate district-level oversight of student body funds and internal audits by assigning a business office staff member to collect and review ASB financial reports and perform random sampling of transactions.

8. The district should reconsider its decision to centralize ASB bank accounts and check writing duties at the district office, and instead assign an employee in the business office to oversee ASB accounts, as recommended in the 2019-20 audit report. However, if these duties are centralized, they should be properly segregated. The same individual who prepares the checks and ensures that the appropriate documentation has been received to support the disbursement of funds should not also sign the checks.

9. The district should ensure that all ASB expenses are approved in accordance with Education Code Section 48933(b) before funds are expended.

10. The district should ensure that effective internal control procedures are implemented inclusive of requiring two employees to count cash together and complete the deposit slip, assigning another employee to verify that the total shown on the deposit slip matches the amount deposited at the bank, and obtaining all proper documentation before checks are written.

11. 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

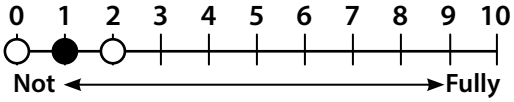
July 2018 Rating: 0

July 2019 Rating: 1

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 1

Implementation Scale:



11.3 Student Body Funds

Legal Standard

The LEA provides annual training and ongoing guidance to site and LEA personnel on the policies and procedures governing Associated Student Body accounts. Internal controls are part of the training and guidance, ensuring that any findings in the internal audits or independent annual audits are discussed and addressed so they do not recur.

Findings

1. The Business Services Department is responsible for ASB oversight, internal audit, and training, but does not have written protocols, processes, or procedures for these functions. Oversight procedures are necessary to provide direction to ASB staff and ensure effective administrative oversight and should clearly define the roles and responsibilities of personnel involved in managing student body funds and activities.

   Even though FCMAT has cited the lack of ASB oversight in several previous reviews, and the 2018-19 and 2019-20 annual audits continue to include a finding regarding the lack of internal controls and oversight of ASB funds, the business office has not provided adequate oversight of the ASB organizations operating at several district school sites. During this review period, the CBO confirmed that there has been no oversight, monitoring, or collection of financial information from the school sites. The lack of internal controls and oversight by the district office violates California Education Code Section 48937.

2. Periodic internal audits provide an opportunity for ASB bookkeepers to be trained on proper procedures and to correct deficiencies that can lead to audit findings. FCMAT found that the district does not conduct periodic internal audits of ASB programs to test and ensure compliance.

3. The district's annual audited financial statements continue to include a reoccurring ASB audit finding. The most recent audit completed by the external auditor for the fiscal year ended June 30, 2020 included Finding 2020-004 – Associated Student Body Funds. The finding states the following:

   > … there was no review process of ASB accounting […] Due to this lack of oversight, the District is unable to determine if all ASB accounts have been properly reported. There is a risk that ASB accounts could be misstated and that this misstatement would go undetected by the District Office.

   The net effect is that the lack of internal controls and oversight by the district office could lead to loss or misappropriation of ASB assets and a risk that student body funds are not being used for students' benefit. This finding is repeated from the prior audit period. Repeat audit findings should be of great concern to district administrators.

4. The district has not established written procedures to ensure that ASBs collect all W-9 forms and provide the district with payment information, so it can issue 1099s as required by IRS regulations. The entire independent contractor process should be centralized through the district office, and training provided to the school sites that includes proce-

dures for schools that have organized ASBs to send W-9 forms to the district office. One ASB clerk indicated that coaches are paid through the district office, but other vendors, such as disc jockeys, have been paid by the ASB and W-9s were not collected.

5. FCMAT found that each school operating an ASB program has created forms for revenue collection and some expenditure documents along with various formats for taking meeting minutes. Some schools have developed formalized written procedures, and others have rough handwritten notes. Bookkeeping is done in a variety of ways using Excel, Word, or written ledgers to track revenues and expenditures.

6. ASB staff indicated that they need additional training. One ASB clerk reported that they call other schools outside the district to ask questions. The most recent ASB training occurred on November 5, 2020, which included discussion of roles and responsibilities, fundraising and cash collection, disbursements, and internal controls. This training event was hosted by the Business Services Department. Thirteen attendees representing the school sites that have ASB organizations attended, as well as employees from Business Services. However, not all site administrators who oversee ASB organizations attended the training.

Recommendations for Recovery

1. Written oversight procedures should be established to provide direction, ensure effective oversight, and define the roles and responsibilities of personnel involved in managing student body activities and funds.

2. The district should provide a consistent format for forms used in the collection of ASB revenues, recording of expenditures, and recording of meeting minutes.

3. The independent contractor process should be centralized, and procedures should be implemented to ensure ASBs collect W-9s and send the forms and vendor payment information to the district's accounts payable staff so the district can issue 1099s as required by IRS regulations.

4. The district should continue providing annual training and include topics such as internal controls and review of audit findings for all employees who are responsible for ASB funds. The district should make such training mandatory for all employees and administrators who are responsible for ASB funds.

5. The district should provide training for district-level personnel to conduct internal audits of ASB funds, and the business office should conduct periodic internal audits of ASB funds to test for and ensure compliance.

6. The district should ensure that proper oversight is conducted at the district office level and that audit findings are reviewed with school site office staff and site administrators to ensure corrective action and avoid repeat audit findings.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 0

July 2016 Rating: 0

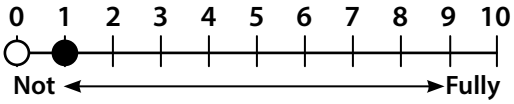
July 2017 Rating: 0

July 2018 Rating: 1

July 2019 Rating: 1

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 1

Implementation Scale: 

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 multiyear financial projections (MYFP) for the general fund in accordance with AB 1200 and AB 2756 requirements for the current and subsequent two fiscal years.

    - 2019-20 Second Interim Report
    - 2019-20 Third Interim Report
    - 2020-21 Adopted Budget
    - 2020-21 First Interim Report

2. Board presentations for the current year and multiyear financial projections 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 provide a summary table of the multiyear financial projections that reflect the district's financial position. This is a good practice to help those affected more easily understand the district's fiscal position. FCMAT found that not all board presentations fully illustrated the year-over-year impact of the detailed assumptions for the current and multiyear financial projections.

3. Since the start of fiscal year 2018-19, the district included some detailed assumptions in the board agenda backup materials with each of its required budget submissions. However, the district is not consistent with the extent of details provided with each of the required budget submissions. The assumption narratives included the FSP, and some of the supporting assumptions provided information in the following areas:

    - Student enrollment trends
    - Cohort survival factors
    - Projected enrollment and average daily attendance
    - Each major type of revenue source
    - STRS and PERS impact to the budget

    However, assumptions are lacking in the following areas:

    - Health insurance increases
    - Deficit spending trend

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

The district's assumption narratives have not consistently included the cohort survival factors with the enrollment projections, and average daily attendance projections have been excluded since the 2020-21 adopted budget. The enacted state budget includes a hold harmless provision for 2020-21 ADA. To estimate the district's LCFF apportionment in fiscal year 2020-21, the hold harmless provision uses 2019-20 P-2 attendance in place of reporting current year attendance. Not reporting 2020-21 attendance for apportionment purposes provides an additional one-year reprieve of the impact of declining enrollment/ADA in 2021-22. However, for districts with year-over-year ADA declines, the full impact of the declines will be realized in 2022-23.

Although the assumptions provided with the board agenda backup materials are more than what was provided with some of the past budget submissions and continue to evolve each budget reporting period, the focus remains on the current year, and no detailed document that describes all of the assumptions used to develop each year of the district's general fund MYFP is presented. A best practice is to include a summary list of key assumptions used in the development of the district's budget and MYFP in the narrative document.

4. Senate Bill 98 established the LCP, which replaces the LCAP for 2020-21 in the midst of the uncertainty caused by the COVID-19 pandemic. The district's LCP was presented at the September 30, 2020 board meeting. The PowerPoint presentation failed to articulate how federal and state funding in the district's latest adopted budget is being used to support the efforts for learning loss mitigation and how the district is demonstrating increased or improved services for its unduplicated pupils pursuant to 5 CCR Section 15496.

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 under or overbudgeted, then 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 has a pattern of overbudgeting expenditures. FCMAT's analysis of the 2020-21 first interim report also shows that a majority of the expenditures are overbudgeted, which ultimately affects the MYFP for the two subsequent fiscal years.

6. The district develops its MYFP using the SACS software along with Excel spreadsheets for supporting information. However, the district does not prepare and project each restricted resource in the general fund separately. Interviews and review of documentation provided indicates that the district only focuses on programs that have required a contribution from the unrestricted general fund in the past. Developing MYFPs at each resource level can provide a greater level of detail and accuracy and better financial planning.

7. Assembly Bill 1840 was passed by 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 establishes specific requirements for the Inglewood Unified School District in exchange for providing financial resources under certain circumstances.

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

   > (a) For the 2018–19 fiscal year, the Inglewood Unified School District shall do both of the following:
   >
   > > (1) Meet the requirements for qualified or positive certification for the school district's second interim report pursuant to Article 3 (commencing with Section 42130) of Chapter 6.
   > >
   > > (2) Complete comprehensive operational reviews that compare the needs of the school district with similar school districts and provide data and recommendations regarding changes the school district can make to achieve fiscal sustainability.
   >
   > (b) Beginning with the 2019–20 fiscal year, the Budget Act shall include an appropriation for the Inglewood Unified School District, if the school district complies with the terms specified in subdivisions (a) and (c), in the following amounts:
   >
   > > (1) For the 2019–20 fiscal year, up to 75 percent of the school district's projected operating deficit, as determined by the County Office Fiscal Crisis and Management Assistance Team, with concurrence with the Department of Finance.
   > >
   > > (2) For the 2020–21 fiscal year, up to 50 percent of the school district's projected operating deficit, as determined by the County Office Fiscal Crisis and Management Assistance Team, with concurrence with the Department of Finance.
   > >
   > > (3) For the 2021–22 fiscal year, up to 25 percent of the school district's projected operating deficit, as determined by the County Office Fiscal Crisis and Management Assistance Team, with concurrence with the Department of Finance.
   >
   > (c) Disbursement of funds specified in subdivision (b) shall be contingent on the Inglewood Unified School District's completion of activities specified in the prior year Budget Act to improve the school district's fiscal solvency. These activities may include, but are not limited to, all of the following:
   >
   > > (1) Completion of comprehensive operational reviews that compare the needs of the school district with similar school districts and provide data and recommendations regarding changes the school district can make to achieve fiscal sustainability.

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

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

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

(5) Sale or lease of surplus property.

(6) Growth and maintenance of budgetary reserves.

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

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

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

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

The Budget Act of 2020, SB 74 (Chapter 6/2020, Section 2), approved by the governor on June 29, 2020, made an appropriation contingent on the district's completion of both of the following: 1) adoption and implementation of necessary budgetary solutions, and 2) adoption of a preliminary school and district facility closure and consolidation plan and initiation of any regulatory approval process related to the sale or lease of surplus property.

8. Second Interim Report 2019-20: The county administrator approved the 2019-20 second interim financial report on March 11, 2020 with a positive certification. This was the district's first positive certification since the state takeover in 2012. Included with the district's second interim report was an updated FSP, which contains both contingent and noncontingent cost savings and revenue enhancements totaling $6.3 million in 2020-21 and an additional $4.3 million in 2021-22. Included in the plan was the reliance on $1.8 million in fiscal year 2021-22 in contingent revenues generated from a yet to be approved land lease agreement that the district had anticipated would be finalized within a few months.

   The June 12, 2020 board agenda shows that two items were submitted to the county administrator for approval: a resolution allowing the district to enter into an agreement with a developer to construct fee producing facilities based on a RFQ advertised in January 2020, and an item to approve an exclusive negotiating agreement (ENA) with the developer selected subsequent to the RFQ process. As outlined in the ENA agenda item, the developer was to begin paying rent as soon as the participating ground lease (PGL) was negotiated, but not later than six months after approval of the ENA. The terms of the agreement required that the developer pay $535,000 per year for up to the first 18 months of the PGL while entitlements were approved, then $1,350,000 per year until the development was constructed. The agreement did not materialize, and these items were pulled from the agenda. The district is working to identify a new developer for the 22.6-acre site.

   The district continues to include potential revenues from the lease or sale of surplus property in the two subsequent fiscal years of its MYFP, dating back to the 2018-19 first interim report. However, no agreement has been finalized. Potential revenue enhancements, no matter how likely, should not be included in the district's multiyear projections until approved by the county administrator and developer(s).

   The district's 2019-20 second interim report (Form MYP) shows $3,314,287 identified as the reserve for economic uncertainties in the second subsequent fiscal year; however, as identified in the criteria and standards, the required 3% reserve is $3,339,559. The district still had sufficient reserves for economic uncertainties, but staff should ensure the amount reported matches the amount required per the criteria and standards.

   On April 15, 2020, the county office completed a review of the district's second interim report and concurred with the district's positive certification. However, the county office points out that the district relies on continued apportionments under AB 1840 of $6.2 million in 2020-21 and $3.7 million in 2021-22 to achieve a balanced budget and meet the minimum required reserve levels. The district's second interim report reflects total available reserves of 3.13% for 2019-20, 3.42% for 2020-21, and 3.51% for 2021-22. The county office letter also expressed concerns with the district's rising special education program costs and the continued impact of declining enrollment.

9. Third Interim Report 2019-20: Although the district filed a positive certification for its 2019-20 second interim report, the district chose to complete a third interim report. The county administrator approved the 2019-20 third interim financial report on May 27, 2020. The report reflects changes due to the COVID-19 pandemic that caused school closures, additional expenses for distance learning and the impact of the Governor's May

revision state budget. Due to the impact of school closures, the district projected savings in utilities, overtime, extra duty, substitutes and vacancies. Additionally, the attendance report for the district's City Honors Charter School reflected an increase in attendance leading to approximately $1.7 million in additional revenues. All of these changes resulted in a projected net increase in the unrestricted fund balance of $2.4 million.

The district's third interim report included an assumptions narrative; however, as stated previously the district is not consistent with the extent of details provided in the narrative and lacks detailed assumptions that explain adjustments in each of the two subsequent fiscal years. The district included $180,000 for revolving cash and stores as a nonspendable component of the general fund ending balance in the budget year, but did not include an amount for these items in either of the two subsequent fiscal years of the MYFP. The reserve for economic uncertainties was not calculated correctly and did not reflect the required 3% in either of the two subsequent fiscal years, instead the full amount of the ending fund balance was reported in the unassigned/unappropriated object code.

10. Adopted Budget 2020-21: The district's adopted budget includes an assumptions narrative; however, as stated previously the district is not consistent with the extent of details provided and lacks detailed assumptions that explain adjustments for the two subsequent fiscal years.

    The district did not provide backup documentation that explained the adjustments that were made in the subsequent fiscal years as compared to the current year. For example, typically a district applies a flat ongoing percent when estimating the subsequent fiscal years' step and/or column adjustment. However, the table below identifies the step-and-column percentage applied in Inglewood's MYFP for certificated and classified salaries. The percentages vary significantly from year to year and are inconsistently applied between the unrestricted and restricted resources.

Fiscal Year	2021-22	2022-23
Unrestricted General Fund		
Certificated Step & Column Adjustment (Line B1b, Form MYP)	0.69%	0.98%
Classified Step & Column Adjustment (Line B2b, Form MYP)	0.50%	0.78%
Restricted General Fund		
Certificated Step & Column Adjustment (Line B1b, Form MYP)	0.82%	0.53%
Classified Step & Column Adjustment (Line B2b, Form MYP)	1.00%	0.28%

The district's 2020-21 adopted budget was approved by the county administrator on June 30, 2020. The assumptions narrative indicated that employee benefit plan revisions were not included in the district's budget because they were still pending approval by the Health Insurance Committee and stated these changes and potentially others would be incorporated in the 45-day budget revision once the 2020-21 state budget was approved. The adopted budget submitted to the county superintendent showed a reserve for economic uncertainties of 4.59% for 2020-21, -1.98% for 2021-22, and -13.90% for 2022-23. The district's budget included one-time AB 1840 revenues of $5.8 million in fiscal year 2020-21 and $3.8 million in fiscal year 2021-22. Even with the inclusion of AB 1840 funds

the district projected negative reserves in 2021-22, indicating that it must be more aggressive in identifying and implementing additional ongoing cost reductions and/or revenue increases. The district's FSP approved with its 2020-21 adopted budget included expenditure reductions of $6.3 million and an additional $3.0 million in expenditure reductions and revenue enhancements in 2021-22 that included revenue of $500,000 for a land lease. As mentioned earlier, the district included revenue of $1.8 million in the second interim for a land lease; although the district lowered the estimate to $500,000 at budget adoption, there was no agreement in place to support the projected revenue. Therefore, the reliance on these revenues in the district's multiyear financial projections was unrealistic.

In a letter dated September 15, 2020, the county superintendent approved the district's adopted budget, which acknowledged that the county administrator had approved a 45-day budget revision on August 12, 2020. The revision reflected higher enacted LCFF revenues, which left the district with a projected net increase of approximately $6.1 million in the unrestricted general fund for fiscal year 2020-21. However, a review of the district's multiyear projections at budget adoption shows that the restricted budget for the two subsequent fiscal years had a negative ending fund balance (negative $4.8 million and negative $10.5 million, respectively) that ultimately affects the unrestricted ending fund balance in those same fiscal years. FCMAT recognizes the discretion the county superintendent has to approve or disapprove budgets based on the established criteria and standards; however, the county superintendent had the opportunity to conditionally approve the budget and require the district to submit a revised multiyear projection that included the 45-day budget revisions and the analysis of the 2019-20 unaudited actuals, and addressed all inaccuracies reported in the restricted budget for the two subsequent fiscal years.

The district's adopted budget projected operating deficits of $41.4 million in Fund 21, Building Fund (with a negative $6.7 million ending fund balance), and $2.1 million in Fund 40, Special Reserve Fund for Capital Outlay Projects (with a negative 2.1 million ending fund balance). Therefore, the county superintendent required the district to prepare and submit budget adjustments and a narrative that restored both funds to positive ending fund balances with the first interim report. These negative fund balance conditions should have also been considered by the county superintendent in their decision to approve, disapprove or conditionally approve the district's budget. Negative fund balances are a significant fiscal stability factor.

The district continues to experience declining enrollment reportedly caused by both declining birthrates and the number of students who reside within the boundaries. As shown on Form MYP, the projected ADA is estimated to be 7,564 in 2020-21, 7,275 in 2021-22, and 6,973 in 2022-23. Additionally, the number and size of charter schools that operate both within and outside, but adjacent to, the district's boundaries have a direct impact on enrollment.

11. First Interim Report 2020-21: The district's first interim assumptions narrative discusses the enrollment trends and the projections for the subsequent fiscal years. Additionally, the narrative provides information about the LCFF factors used when projecting the current and subsequent fiscal years' funding for COLA, enrollment and current year UPP. However, the district did not include the cohort survival factors used for estimating enrollment.

Backup documentation shows that the district only applied step-and-column adjustments to various restricted programs that typically require a contribution from the unrestricted general fund; however, Form MYPI does not include any amount for step-and-column adjustments to certificated or classified salaries in the restricted resources.

The district addressed the projected employer contribution rate increases for both STRS and PERS; however, the percentages used in the budget and the year-over-year impact from the rising employee compensation costs were not provided. The district included an increase in health and welfare benefits, but only applied the increase to the special education and transportation programs instead of to all applicable restricted resources.

The district does not use the suggested consumer price index (CPI) inflation factor when estimating the supplies and services expenditures in the subsequent fiscal years of the MYFP. Instead, the district applied a 2.5% increase to utilities and a 2% increase to the special education NPA/NPS services contracts. The district used the exact same dollar amount for indirect costs in the current and subsequent fiscal years even though the first interim report includes a significant reduction in both federal and state revenues in the subsequent years.

The county administrator approved the district's 2020-21 first interim report on December 15, 2020 with a positive certification. Since budget adoption, projected revenues for the combined general fund increased by $36.5 million and projected expenditures increased by $16.8 million. Contributions to restricted resources decreased by $1.7 million, and the $1.4 million deficit in the unrestricted general fund was replaced with a projected $16.7 million surplus. The unrestricted general fund ending balance is projected to increase from $5.7 million to $27.5 million, for a 20.38% reserve (assigned and unassigned) in June 2021.

The district's projected deficit was significantly reduced in its first interim report because of a combination of one-time COVID-19 relief revenues and additional ADA funding. The district denied renewal petitions for two of its sponsored charter schools. Therefore, both charter schools ceased operation at the end of fiscal year 2019-20, and neither provided instruction in fiscal year 2020-21. For charters that closed in fiscal year 2019-20 and did not operate in 2020-21, SB 820 (Chapter110/2020) provides to the sponsoring school district an increase in its ADA based on the ADA reported in 2019-20 by the now closed charter school. This is an increase of 827.5 ADA in fiscal year 2020-21, which will increase the district's LCFF apportionment. Additionally, if the district continues to experience declining enrollment in subsequent fiscal years, it will be funded on the higher of the current or prior year ADA in 2021-22. Therefore, the additional ADA from the closed charter schools may also apply to the district's LCFF apportionment for the 2021-22 fiscal year, which represents a benefit of approximately $18.5 million between both fiscal years based on current legislation.

The district's 2020-21 first interim report submitted to the county superintendent included an updated FSP, reflecting expenditure reductions totaling approximately $4.7 million in 2021-22, and an additional $3.2 million in expenditure reductions and revenue enhancements in 2022-23. However, the district's FSP identifies some cost savings and revenue increases, such as enrollment and ADA increases and special education realignment, that are contingent on external factors and cannot be guaranteed.

The district also included the additional apportionment from AB 1840 of $5.8 million in the 2020-21 fiscal year. The district projects that there will be no general fund deficit in fiscal year 2021-22, which is a significant change from the projected deficit of $8.8 million at 2020-21 budget adoption (that also included a projected $3.8 million in additional AB 1840 revenue). The first interim projects a deficit of $12 million in 2022-23, a decrease from the projected deficit of $13.3 million at budget adoption. These changes are mainly due to the use of a zero COLA assumption for the LCFF at first interim, and the cumulative loss of ADA hold harmless provisions in subsequent years.

The county office completed its review of the district's first interim report and the updated fiscal stabilization plan and concurred with the district's positive certification. In a letter dated January 15, 2020, the county office recognizes that the district's unrestricted general fund projects operating surpluses of approximately $16.7 million for 2020-21 and $6.8 million for 2021-22, but points out that these surpluses are one-time resulting from a combination of temporary state budget policies. The county office noted that the district projects a combined general fund operating deficit of $12 million in fiscal year 2022-23, which could severely affect the district's recovery plan and long-term fiscal solvency. The district was instructed to update the FSP and address deficit spending with its 2020-21 second interim report. The table below summarizes the district's first interim projected surplus/(deficit), fund balance and reserves for the current and two subsequent fiscal years (dollar amounts are shown in millions). While the district designated an assigned amount in its fund balance, the table below identifies the district's reserve percentage with and without that assignment.

Surplus/(Deficit) Spending	2020-21	2021-22	2022-23
Unrestricted General Fund	$16.7	$6.8	($10.3)
Restricted General Fund	$1.5	($1.2)	($1.7)
Combined General Fund	$18.2	$5.6	($12.0)

Ending Fund Balance	2020-21	2021-22	2022-23
Unrestricted General Fund	$27.5	$34.3	$24.0
Restricted General Fund	$5.3	$4.1	$2.4
Combined General Fund	$32.8	$38.4	$26.4

Reserves	2020-21	2021-22	2022-23
Unrestricted General Fund Balance	$27.5	$34.3	$24.0
Assigned Fund Balance	$23.3	$30.6	$20.3
Available Reserve Amount	$4.0	$3.5	$3.6
Reserve Percent (w/o assignment)	3.00%	3.07%	3.08%
Reserve Percent (with assignment)	20.38%	29.89%	20.63%

Recommendations for Recovery

1. A comprehensive detailed list of MYFP assumptions should be included in the budget and interim report documents that are presented to the county administrator/board at each reporting period.

2. The district should examine its MYFP in conjunction with its LCAP to ensure it complies with the requirements of LCFF funding. The district should also ensure that its budget narrative documents articulate if the LCAP is interfaced with the budget and if the district is demonstrating increased or improved services for unduplicated pupils.

3. The district should communicate to all those affected the foreseeable impact of the diminished LCFF revenues in fiscal year 2022-23 and beyond as a result of the declines in enrollment and ADA and the end of the pandemic-related hold harmless provisions.

4. To provide for greater accuracy and more detailed financial planning, the district should develop its MYFP's at the resource level.

5. The district should continue to isolate the reserve for economic uncertainties from the unassigned/unappropriated fund balance on the SACS forms.

6. Presentation materials provided to the county administrator/board at each budget reporting period should include details for the two subsequent fiscal years that reflect the district's financial position.

7. The district should continue to identify measures to enhance revenue and/or reduce expenditures and eliminate its structural deficit.

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 multiyear financial projections.

9. The district should monitor and update the FSP to ensure its reserves for economic uncertainties are met.

10. The district should not include expenditure reductions or revenue enhancements in its budget or MYFP that are contingent on external factors. Revenues, such as AB 1840 funds or land lease agreements, should not be included in the MYFP unless legislation has passed stating the entitlement amount and/or until an agreement has been approved.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 3

July 2015 Rating: 3

July 2016 Rating: 2

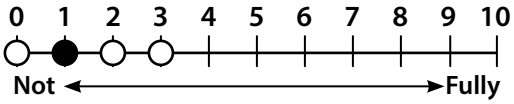
July 2017 Rating: 1

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

Implementation Scale: 

12.2 Multiyear Financial Projections

Legal Standard

The board ensures that any guideline developed for collective bargaining fiscally aligns with the LEA's multiyear instructional and fiscal goals. Multiyear financial projections are prepared for use in decision-making, especially whenever a significant multiyear expenditure commitment is contemplated, including salary or employee benefit enhancements negotiated through the collective bargaining process. (EC 42142)

Findings

1. The multiyear financial projections prepared by the district include substantial budget reductions and revenue enhancements that are contingent on external factors and the receipt of AB 1840 funds as outlined in the district's fiscal stabilization plan.

2. During this review period, the district did not have any finalized negotiations with its bargaining units that had a significant impact on the unrestricted general fund for salary or benefit enhancements. However, at the time of FCMAT's fieldwork, interviews indicated that a tentative agreement had been ratified by the ITA bargaining unit for a $600 stipend due to costs incurred for distance learning, and hazard pay was being negotiated for some classified unit members due to the various impacts from the pandemic, but the agreements had not yet been presented to the county administrator/board for ratification. Although requests were made, the district did not provide documentation to show that an analysis had been completed regarding the impacts these costs would have on the district's fiscal position.

3. The district's first interim report does not project deficit spending in the general fund in fiscal years 2020-21 or 2021-22. This is mainly due to state budget policy, which restored the proposed 7.92% deficit factor to LCFF for 2020-21 and generated additional district ADA for both 2020-21 and 2021-22. The district's FSP, approved with the 2020-21 first interim report, included expenditure reductions totaling approximately $4.7 million in 2021-22 and an additional $3.2 million in expenditure reductions and revenue enhancements in 2022-23. However, the district projects a deficit of $12 million in fiscal year 2022-23, mainly because of the assumptions known at that time and the cumulative loss of the ADA hold harmless provisions. The district's fiscal stabilization plan identifies cost savings and revenue enhancements such as enrollment and ADA increases and special education realignment savings; however, these items are contingent on external factors and cannot be guaranteed.

Recommendations for Recovery

1. The district should ensure that multiyear projections are adequately supported with ongoing revenue enhancements and/or expenditure reductions that are sustainable.

2. Cost analyses and multiyear financial projections should be prepared for use in decision-making when an expenditure commitment is contemplated, including salary and benefit enhancements negotiated through the collective bargaining process.

3. The district should include a clear and detailed list of assumptions and a detailed narrative for the MYFP at each reporting period and include that information in its budget presentation materials. These should integrate the budget, FSP, excluding those items that are contingent on external factors, and the LCAP into the MYFP.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 1

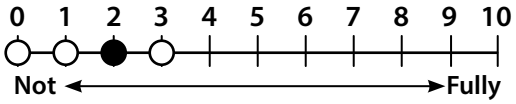
July 2018 Rating: 2

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 2

Implementation Scale:



14.1 Impact of Collective Bargaining

Legal Standard

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

Findings

1. The district's employees are represented by the following two bargaining units:

    - The ITA represents certificated employees such as teachers, special project coordinators, librarians, counselors and nurses. (ITA successfully petitioned to represent the adult education teachers, and ITA settlements have included adult education teachers since 2016-17.)
    - CalPro represents classified employees.

2. At the September 19, 2018 board meeting, the state administrator approved the tentative agreements with both of the district's bargaining units, which settled negotiations for 2018-19 through 2020-21 with reopeners on two articles per party for each contract as well as salary and benefits for 2020-21.

    On May 8, 2019, the district reached an additional tentative collective bargaining agreement with the ITA. The agreement provided for an increase in the number of working days for school counselors, changed the hourly salary range for adult education teachers, and added a stipend for psychologists who have certain certifications of bilingual skills. The AB 1200 public disclosure documents were signed by the state administrator and the CBO on August 30, 2019, and the state administrator approved the agreement on September 11, 2019. The county office responded to the district's AB 1200 collective bargaining disclosure in its January 15, 2020 review letter of the district's 2019-20 first interim report. The county office noted that the ongoing cost of the settlement was reflected in the district's first interim report and that the district would continue to maintain the minimum required level of reserves with the planned reductions per the fiscal stabilization plan.

    The AB 1200 disclosure only showed current year impact to the general fund of approximately $116,790 and a $76,238 impact to the adult education fund. Since the agreement included ongoing monetary compensation for the counselors, adult education teachers and psychologists, the AB 1200 disclosure should have included the costs for the current and two subsequent fiscal years.

3. FCMAT's review of board meeting minutes found that an MOU with ITA was approved on March 11, 2020. The MOU extended the payment of health benefits to August 31, 2020 for employees laid off in the 2019-20 school year and had an estimated fiscal impact to the district of approximately $45,000 to $75,000. FCMAT reviewed board minutes and supplemental documentation supplied by the district and found no documentation to support that a public disclosure document was completed.

An MOU with ITA regarding school closures related to COVID-19 was approved by the county administrator/board on April 22, 2020. The MOU was revised and approved by the county administrator at the June 29, 2020 board meeting. The revised MOU added language that allowed unit members to be on campus to close out the school year and clean their classrooms/offices. FCMAT's review of board minutes and supplemental documentation supplied by the district and interviews with staff indicated that the district did not complete a public disclosure document. Although there was no expected fiscal impact with these two MOUs, a best practice is to complete and present an AB 1200 public disclosure document to provide transparency to the county office and community.

On August 26, 2020, the county administrator approved an MOU with ITA regarding the impact and effects of school reopening related to COVID-19. FCMAT's review of board minutes and supplemental documentation supplied by the district and interviews with staff indicated that the district did not complete a public disclosure document. While the costs may be paid with state/federal COVID-19 funds, FCMAT's review of the MOU indicated that there could be a fiscal impact to the district.

On January 13, 2021, the county administrator approved an MOU with ITA regarding targeted, specialized assessments during the COVID-19 pandemic for the 2020-21 school year. FCMAT's review of board minutes and supplemental documentation supplied by the district and interviews with staff indicated that the district did not complete a public disclosure document. While the costs may be paid with state/federal COVID-19 funds, FCMAT's review of the MOU indicated that there could be a fiscal impact to the district.

4. 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 chief business official to certify in writing that the cost incurred under the proposed agreement can be supported financially. This certification must be prepared in accordance with Education Code Sections 42130 and 42131 and must itemize any budget revision(s) necessary to support the costs of the agreement in each year of its term. The district did not provide any documentation to support that the requirements of the Government and Education code sections were met for the above MOUs.

   Government Code Section 3540.2 provides for added oversight related to the collective bargaining process. It requires that a district with a qualified or negative budget certification pursuant to EC Section 42131 allow the county office of education at least 10 working days to review and comment on any proposed agreement between the exclusive representative and the public-school employer before it is ratified. While this requirement is set in statue, 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. 5247 dated July 23, 2020. The bulletin also states that a "Public Disclosure form must be prepared for all agreements, including those for no increase or a decrease in compensation" which suggests that any tentative agreement and/or MOU should comply with the public disclosure requirements.

5. The Inglewood Management Association is an unrepresented employee group, who typically meets and confers with the county administrator monthly. Although unrepresented employee groups or individuals are not collectively bargained with, settlements with these unrepresented groups and individuals are often the result of a "me too" clause and therefore have an associated cost for compensation and should be disclosed in the same manner as required under GC 3547.5(a). The need for public disclosure of all increases to salaries and benefits in an open and transparent manner is a vital function of the district.

Recommendations for Recovery

1. Under AB 1840, when a school district loses local control, the county office of education is the oversight agency, with the concurrence of the SPI and the president of the State Board of Education. The county administrator's role and responsibilities are subject to the discretion of the county office, including the authorization to enter into binding agreements. Communication with the county office is also of vital importance during the AB 1200 process. The parameters of these roles, relationships and responsibilities should be clearly communicated to all bargaining units, particularly as it affects binding agreements.

2. The district should fulfill requirements regarding all collective bargaining agreements subject to public disclosure requirements articulated in GC 3547.5(a)-(b) and Education Code 42130-42131.

3. The district should prepare public disclosures, including MYFPs, for all agreements reached with employee bargaining units. The role of the district public disclosures as required by AB 1200 and AB 2756, including multiyear financial projections, for all agreements reached in accordance with Government Code Sections 3547.5 and 3540.2 is of paramount importance.

4. Extra care should be taken to ensure that oversight agencies have the full 10-day period to review the filing for accuracy.

5. The district should follow the Government Code Section 3547.5(a)-(b) disclosure requirements for unrepresented employee groups, such as IMA, and individuals.

6. All information provided in the AB 1200 public disclosure forms should be checked for accuracy before inclusion in the board agenda documentation.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 4

July 2016 Rating: 6

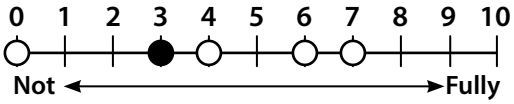
July 2017 Rating: 7

July 2018 Rating: 7

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale: 

14.2 Impact of Collective Bargaining

Legal Standard

Bargaining proposals and negotiated settlements are "sunshined" in accordance with the law to allow public input and understanding of employee cost implications and, most importantly, the effects on the LEA's students. (Government Code 3547, 3547.5)

Findings

1. GC 3547(a) requires all initial proposals of exclusive representatives and the school district to be presented at a public meeting. Additionally, GC 3547(b) prohibits meetings and negotiations from taking place until a "reasonable time has elapsed after the submission of the proposal to enable the public to become informed and the public has the opportunity to express itself regarding the proposal at a meeting of the public school employer." This section of the Government Code requires the district's initial proposals to be adopted by the public employer after the public has had the opportunity to express itself, and any new subjects arising from negotiations after the initial proposals must be made public within 24 hours.

2. The district's contracts with its bargaining units provide for it to sunshine two articles per party, in addition to the articles regarding compensation and health and welfare benefits, to reopen the existing agreements on or before April 1. Although the agreements with both ITA and CalPro allow for reopeners for fiscal year 2020-21, no reopener proposals were submitted and sunshined prior to the April 1 contractual deadline.

3. Both ITA and CalPro bargaining unit contracts expire on June 30, 2021.

Recommendations for Recovery

1. The district should ensure the fulfillment of all collective bargaining proposals and agreements subject to public disclosure requirements articulated in GC 3547 and 3547.5.

2. Any agreed-upon exceptions to contract terms and timelines should be memorialized in writing.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 4

July 2017 Rating: 4

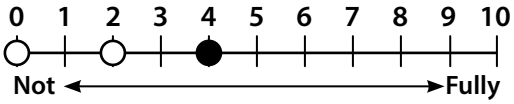
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



14.3 Impact of Collective Bargaining

Professional Standard

The LEA has developed parameters and guidelines for collective bargaining that ensure that the collective bargaining agreement does not impede the efficiency of LEA operations. Management analyzes the collective bargaining agreements to identify any characteristics that impede effective delivery of LEA services. The LEA identifies those issues for consideration by the board. The board, in developing its guidelines for collective bargaining, considers the impact on LEA operations of current collective bargaining language, and proposes amendments to LEA language as appropriate to ensure effective and efficient service delivery. Board parameters are provided in a confidential environment, reflective of the obligations of a closed executive board session.

Findings

1. To strive for organizational effectiveness and efficient service delivery, it is important to consider how collective bargaining language affects district operations and propose amendments to the language as appropriate. Effective administrations involve supervisory staff in discussions on potential contract modifications or eliminations of positions with bargaining units and unrepresented personnel. FCMAT's interviews indicated that district administration sought input to the collective bargaining process from principals and other management personnel during this review period.

2. To provide fiscal, employee management and program support, an effective bargaining team includes members who represent various perspectives and disciplines and are aware of characteristics in contracts that impede effective delivery of LEA services. This team approach allows multiple perspectives and differing opinions on how to modify agreements to best meet district goals and objectives.

   The district's bargaining team consists of the county administrator, chief human resources officer, executive director of Human Resources & risk management, chief business official, chief operating officer, and the district's legal counsel. Additionally, the ITA district bargaining team includes the chief academic officer and a school site principal. Interviews indicated that the new CBO has attended many negotiations meetings since his hiring in September 2020. Interviews also indicated that the district conducts weekly meetings with ITA and meets biweekly with CalPro. In addition, administration including district cabinet, principals and directors meet monthly to discuss various topics related to negotiations.

3. The district established a standing Health Insurance Committee, consisting of three representatives chosen by ITA, three representatives chosen by CalPro, and three representatives chosen by the district. The purpose of this advisory committee 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. The Health Insurance Committee continues to meet regularly and is considered a source of input in the negotiations process.

4. Review of documentation and board minutes found that the chief human resources officer made a presentation on the negotiations process at the October 28, 2020 board meeting. This presentation included a timeline which outlines the negotiation process starting in February, including a sunshining period in March and discussions through May. This process is followed by the AB 1200 disclosure report being prepared, submitted to the county office, presented at a board meeting in a public hearing, and then submitted with the tentative agreement to the county administrator/board for approval. Although this presentation defined a clear timeline, no reopener proposals were sunshined prior to the April 1 contractual deadline for fiscal year 2020-21.

5. As discussed in Standard 14.1, the collective bargaining activity that occurred during this review period included several MOUs, most related to the impacts of the COVID-19 pandemic. There was no other collective bargaining activity during this review period although both ITA and CalPro bargaining unit contracts expire on June 30, 2021.

6. A review of board agendas showed that confidential discussions on negotiations are listed in the blanket statement for closed-session meetings; however, it is unknown if closed-session discussions about negotiations occurred during this review period.

Recommendations for Recovery

1. The input process for developing initial proposals before they are presented at a public hearing should continue to be inclusive in identifying characteristics in contract language to ensure effective delivery of district services and meet the needs of all schools.

2. The district should evaluate decisions and their multiyear impact on all collective bargaining agreements as well as any memoranda of understanding.

3. The district should continue to formally communicate and train managers regarding the impact of all contract modifications. District administration should issue a joint communiqué in conjunction with bargaining units on the impact of a given settlement on its employees. If a joint communiqué is not possible, a formal district announcement, recapping the major impacts of the settlement would help increase communication and understanding.

4. The district administration should monitor the actions of the advisory Health Insurance Committee to ensure there is no adverse impact to the district.

5. The district should continue to ensure that the CBO is a member of all its collective bargaining teams and ensure that the CBO attends all collective bargaining sessions.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 5

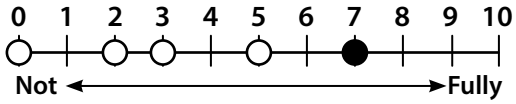
July 2018 Rating: 7

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



15.2 Management Information Systems

Professional Standard

Management information systems support users with information that is relevant, timely and accurate. Assessments are performed to ensure that users are involved in defining needs, developing specifications, and selecting appropriate systems. LEA standards are imposed to ensure the maintainability, compatibility, and supportability of the various systems. The LEA ensures that all systems are SACS-compliant, and are compatible with county systems with which they must interface.

Findings

1. The district created a District Technology Advisory Committee (DTAC) a few years ago to guide the district in its use and selection of technology. The DTAC meetings were led by the executive director of IT. Committee members included lead technology teachers, principals, cabinet members, department leads, and senior IT staff. Meeting agendas, minutes, and other related materials were distributed via email to all committee members. When the IT Department was transferred from the Business Services Department to the Educational Services Department in March 2020, the executive director of IT was reassigned to report to the chief academic officer instead of the chief business official. Shortly after this reassignment, the DTAC meetings ceased and were replaced by new Instructional Technology Committee (ITC) meetings led by the chief academic officer. The new ITC has a strong instructional emphasis and departments outside of Educational Services no longer participate. With the loss of the DTAC, the district has lost the regularly scheduled technology advisory committee meetings with the emphasis on districtwide, two-way communications between departments.

2. The executive director of IT routinely attends LCAP planning meetings where technology use, as noted in the plan, is discussed. These meetings have helped the Educational Services and Information Technology staff to better understand how they can work together to improve.

3. The district hired a 1.0 FTE database administrator during the 2016-17 fiscal year to provide data integration support and primary support for CALPADS processing and reporting. The database administrator made notable progress in automating data transfers between HRS, Aeries, and Nutrikids and eTrition child nutrition systems, and also improved the error reconciliation reporting, which resulted in a significant decrease in manual tasks previously required for compiling and reporting CALPADS data. The automated process also increased the probability of CALPADS data accuracy because the potential for human error had been reduced and improved data verification processes had been implemented. In September 2020 the database administrator resigned, and the position was vacant at the time of FCMAT's fieldwork. The application support technician has, for at least the immediate future, taken on the additional responsibilities of managing and maintaining the automated CALPADS process.

   On September 30, 2020 the district approved a contract with the former database administrator to provide support for processing CALPADS data from October 1, 2020 to December 31, 2021. The contract was for $140 per hour and was not to exceed 178 hours

and $25,000. On February 17, 2021 the contract was amended to increase the number of hours by 108, for a total of 286 hours, and the total amount of the contract was increased by $15,040, for a total of $40,040.

4. The district uses financial management software provided by LACOE that complies with SACS for uniform statewide financial reporting.

Recommendations for Recovery

1. The district should reinstate the DTAC meetings to ensure that all parties have an opportunity to speak, listen, learn, and guide the use of technology. The ITC meetings should continue as needed.

2. The district should fill the vacant database administrator position as soon as possible and distribute the CALPADS processing work between the database administrator and the application support technician. This will help to ensure adequate cross-training between the two positions and reduce, or possibly eliminate, the need for CALPADS consultants.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 1

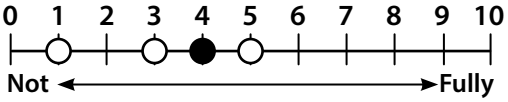
July 2018 Rating: 3

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



15.3 Management Information Systems

Professional Standard

Automated systems are used to improve accuracy, timeliness, and efficiency of financial and reporting systems. Needs assessments are performed to determine what systems are candidates for automation, whether standard hardware and software systems are available to meet the need, and whether or not the LEA would benefit. Automated financial systems provide accurate, timely, and relevant information that conform to all accounting standards. The systems are designed to serve all of the various users inside and outside the LEA. Employees receive appropriate training and supervision in system operation. Appropriate internal controls are instituted and reviewed periodically.

Findings

1. A CALPADS processing team consisting of the database administrator (until September 2020), the application support technician (beginning in September 2020), select staff from the business office, and the executive director of IT are responsible for CALPADS reporting. The database administrator resigned in September 2020, and the position was vacant at the time of FCMAT's fieldwork.

2. Over the past few years, the prior database administrator made significant improvements in the automation of data flow between many disparate systems including HRS, the eTrition and Nutrikids food service systems, SEIS and others. Prior to this automation, the CALPADS processing team received a paper report several times a year from the Human Resources Department containing the staffing data extracted and reported from the HRS system and manually entered the data into Aeries. When the data was submitted to CALPADS from Aeries, error reports provided the team with a list of missing fields, but the team could not readily determine the source of the error. Possibilities included inaccurate data reports provided by the Human Resources Department, errors in extracting and reporting from HRS, and/or a data entry error by the team during manual updating. This lack of automation between HRS and Aeries created potential errors in reporting CALPADS data and was an inefficient use of the CALPADS team's time. The database administrator developed a system to link data between the HRS and Aeries systems by use of the Statewide Educator Identifier (SEID) number. By ensuring that this number exists in both systems, the database administrator developed and documented procedures that will keep information up to date in Aeries based on information residing in the HRS system. In addition, automated flows of data from eTrition and SEIS into Aeries has resulted in less manual labor and increased data accuracy. Since the departure of the database administrator in September 2020, the application support technician has been responsible for managing and maintaining the data flow between systems and the overall CALPADS process.

3. During this reporting period, there have been issues with changes in report generation parameters, such as dates and data elements, that were not provided to the application support technician by district staff who requested the reports. This resulted in reports generated with inaccurate data. For example, a processing error occurred when Food Services' student eligibility information was not properly uploaded into the Aeries student informa-

tion system. Therefore, when the Aeries data was uploaded into CALPADS, the eligibility data was incorrect and resulted in erroneous reports being generated. IT staff spent many hours trying to understand why the generated reports were inaccurate only to find out that the parameters for the reports had changed without their knowledge.

4. The district provided FCMAT a document titled Draft CALPADS Process and Procedures for IUSD 2021-2022. The document states the following:

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

   Although in draft form, this 26-page document is very much improved over any prior CALPADS documentation received from the district since the beginning of FCMAT's reviews. The draft document is a good start on documenting the district's CALPADS processes and accountability.

5. The district still lacks a comprehensive professional development plan for many of its information systems. FCMAT was provided a document titled Draft Implementation Plan Inglewood Unified School District Technology Plan: Reimagining Learning 2020-2024. This plan has not yet been county administrator/board approved. The draft document is instruction centric. but includes plans for individual assessment of employees to determine appropriate technology integration training.

6. School site principals have online access to their site budgets through the PeopleSoft financial system and 1-on-1 training in running and interpreting budget reports are available from staff in the business office, if requested. The business office emails principals their budget monthly in a simplified format via an Access system. 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 provide principals multiple avenues to receive up-to-date budget information.

7. Correction of errors in the position control system continues to be a focus of both the Business Services and Human Resources Departments during this review period. As in previous years, current efforts include identifying and eliminating those open and budgeted positions, which have not or will not be filled. The accuracy of data in the position control system has digressed over the past two years partially due to the turnover in leadership in both Human Resources and the business office and lack of enough focused meetings between the two departments to address these issues. In prior years, Human Resources staff attended position control training provided by the county office to help better understand how the system is used for salary and benefit budget projections; however, during this review period some staff supporting the position control system indicated they need additional training to fully understand the system. This is primarily due to the high turnover of staff in the Human Resources Department and new, and in some cases existing, staff who do not fully understand the district's actual use of the system. For example, there appears to be a lack of understanding about how a change in the Human Resources data fields of position control can affect payroll and accounting. Position control reports are shared with sites on an irregular basis and often do not include classified employees.

In fall 2017, the district implemented the Informed K12 system, which, among other things, is used for the creation, routing, and approval of personnel action forms. This system has been designed to ensure that any changes to position assignments are monitored and, where needed, updated in the position control system. The current process includes 13 steps to fill a position in the system. Human Resources and Business staff reported that they are pleased with how the Informed K12 system is used to process and track information needed to update position control and are working on a method to reduce the steps to seven.

Recommendations for Recovery

1. The district should continue its efforts to automate the integration of appropriate data from disparate systems such as HRS, eTrition and SEIS to Aeries to provide accurate CALPADS data.

2. The district should continue the detailed documentation of the CALPADS data gathering and reporting process as it relates to the district's internal operations. The document titled Draft CALPADS Process and Procedures for IUSD 2021-2022 should be finalized and updated as necessary to remain current. The application support technician should begin cross-training, when the vacant database administrator position is filled, on the CALPADS process using this documentation as a training tool. This cross-training will help ensure that the documentation created is both accurate and easy to follow. Documentation is critical to ensure the process can continue in the event of staff turnover.

3. A simple request form with report generation parameters (such as dates, years, and other critical components) should be developed and included with requests for reports from the IT Department to ensure that the report generated reflects the parameters expected by the requestor. Many reports can be modified to include these parameters in the first few pages of the report.

4. A complete skills assessment of administrators, teachers and support staff should be performed to better use the information systems utilized by the district. The process for doing so is documented in the Draft Implementation Plan Inglewood Unified School District Technology Plan: Reimagining Learning 2020-2024. The district should complete this plan and submit it to the county administrator/board for approval. The district should assign district staff, coordinate with the county office, and/or arrange for qualified consultants to regularly provide professional development. The schedule and location of trainings should be posted on the district website, and sign-in sheets for employees who have attended the trainings should be maintained.

5. Resources in the business and Human Resources offices should continue to be focused on correcting errors in position control and keeping information in the system up-to-date to ensure accurate and efficient payroll generation and budget data. Ongoing efforts to maintain data integrity will require a high-level of coordination between the human resources and business offices. Staff that use the position control system should be assessed for their knowledge of the system and provided training if needed.

6. The district should ensure that position control reports are sent more frequently and consistently to departments and school sites (e.g., during budget development and at each interim budget reporting period) so that data can be reviewed and corrected if needed. Information on all employees (both classified and certificated staff) for each department and site should be shared with the respective department or site administrator.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 3

July 2017 Rating: 3

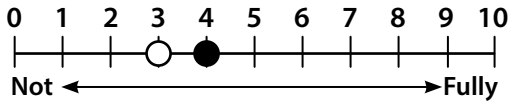
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



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. Prior to the IT Department being transferred to the Educational Services Department, the DTAC had been meeting and reviewing hardware and software standards, which were set by mutual agreement of the executive director of IT, principals, Educational Services Department leadership, and teachers knowledgeable about classroom technology use. Standards for computer hardware were reviewed only when the existing standardized computer was no longer available from the manufacturer, or special pricing was no longer available. Since the DTAC was replaced by the ITC shortly after the executive director of IT joined the Educational Services Department, the DTAC has no longer met. Instead, informal discussions among IT staff, instructional staff, and others have been used to maintain the district's technology standards.

2. Hardware standards exist for different types of equipment to be used by administrators, teachers, and students and were published on the district's online Administrative Handbook. They are now published on the district's Information Technology webpage through a link to the IUSD Information Technology Policies and Procedures Manual 2020-2021 (version 2020.12.10), which the IT Department has created. This document, which was provided to FCMAT, contains, along with other useful information, 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.

   The districtwide use of the online Administrative Handbook has ceased over the past two years, and instead, departments populate their respective webpages with the handbook content instead. For site users who may not be sure which department has the information they are looking for, this is very inconvenient since they may have to search various departments' webpages for the needed content. It was simpler for users to search a centralized source of information such as the online Administrative Handbook.

3. The use of the PeopleSoft financial system for routing technology purchase requisitions for approval has continued to allow the executive director of IT to review all technology 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 PeopleSoft system. Requests for nonstandard equipment are made through the information technology work order system so that requests and communication between both parties can be documented and processed.

Recommendations for Recovery

1. The DTAC should be reinstated, and as part of their responsibilities, members should work together to formally set standards for both software and hardware.

2. The district should publish a complete list of technology standards for equipment used by administrators, teachers, and students in a centralized online source, such as the Administrative Handbook.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 3

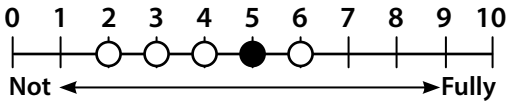
July 2018 Rating: 4

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



15.8 Management Information Systems

Professional Standard

An updated inventory includes item specification for use in establishing standards for an equipment replacement cycle and rotating out obsolete equipment. Computers and peripheral hardware are replaced based on a schedule. Hardware specifications are evaluated yearly. Corroborating data from work order or help desk system logs is used when this data is available to determine what equipment is most costly to own based on support issues. The total cost of ownership is considered in purchasing decisions.

Findings

1. The district continues to lack a formalized lifecycle replacement plan for critical network infrastructure equipment such as routers, switches, wireless access points, telecommunications electronics, servers, and data storage. The executive director of IT has created a spreadsheet showing critical systems that need replacement with some equipment being over 10 years old and no longer supported by the original vendor. The lack of formal planning will create unplanned expenses and outages when systems cease to function. Technology assets eventually fail, and their replacement schedules should be monitored so the associated expenses can be properly budgeted.

2. The IT Department has used the School Dude Help Desk system since fall 2016. All district employees can submit tickets through this system. The computer technicians are assigned to specific regions, and the system automatically assigns the ticket based on the location of the services requested. Due to the pandemic and remote learning, the department is now taking direct calls from parents, students, and district employees. Interviews with staff indicated that as a result, approximately 75% (compared to 90% during the last review period) of all service requests are now processed through the help desk system. Because of the increased volume, not all service requests are formalized and entered in the School Dude Help Desk system.

3. In April 2015, the district contracted with AssetWorks to perform a physical inventory of items with an original cost of $500 or greater. The contract also included the district's use of AssetWorks' AssetMAXX online inventory system. Items inventoried by AssetWorks were to be populated in the AssetMAXX system, and the contract included training for district staff in the system's use for retrieving and adding information. The district's use of the AssetMAXX system was very limited, and staff were never completely trained in its use. The contract with AssetWorks expired, and in June 2017, the district instead began to implement the School Dude Asset Management system for management of inventory. On February 17, 2021 the county administrator approved a contract with CBIZ Valuation Group, LLC beginning February 18, 2021 and terminating June 30, 2021. The scope of the contract generally details completing an inventory of district assets as defined in the contract under Exhibit A. When the inventory is completed, CBIZ will attempt an electronic reconciliation of the newly acquired data with the electronic data records of the district.

4. In August 2017, the IT Department purchased mobile device management and inventory tools for phones and tablets from School Dude. The department also purchased Insight from the same vendor to, in part, aid in inventory reconciliation. The Insight product can scan the network and record information on the type of devices it locates. The IT Department has implemented the School Dude Insight module. Reconciliation between School Dude's Asset Management system and the Insight module is being done to determine what assets have been found that were not recorded in the asset management system. Additional information regarding the physical inventory is contained in Standard 16.1.

5. The warehouse clerk position was eliminated several years ago, and the tagging/inventory function performed by this position is no longer performed at the warehouse. Individual departments are responsible for tagging assets for their respective departments. During this reporting period the district has identified another staff position, the inventory and distribution coordinator, who will assume tagging and inventory management duties. This employee will need significant training to successfully complete these additional responsibilities.

6. As reported in prior review periods, the warehouse does not receive all technology equipment since most shipments are delivered directly to the departments and school sites. Both standards-based equipment such as laptops, Chromebooks and other devices, and nonstandards-based equipment such as special orders, are purchased from the district's list of value-added resellers (VARs). When equipment is ordered from the VARs, the vendor tags the items prior to shipping and provides the district with an electronic data file containing information such as make, model, serial number, and asset tag number. For all other vendors, the district should have a policy that requires all technology equipment and any other fixed assets to be delivered directly to the district's warehouse. The IT Department has an asset tagging procedure for assets purchased from an existing VAR, but it does not include guidelines for tagging equipment delivered to the central warehouse.

Recommendations for Recovery

1. The district should formalize its strategic vision and planning for the use of the networking infrastructure equipment such as routers, switches, wireless access points, telecommunication electronics, servers, and data storage to adequately prepare for ongoing expenses needed to keep the system functioning properly. To help ensure funding for future upgrades, the district should formalize and approve a lifecycle replacement plan that is represented in its multiyear budget.

2. The district should adequately train staff to maintain the inventory of fixed assets and to incorporate the newly acquired inventory data from CBIZ into the School Dude Asset Management system.

3. 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.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 3

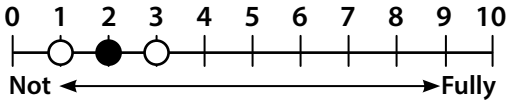
July 2017 Rating: 3

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

Implementation Scale: 

15.10 Management Information Systems

Professional Standard

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

Findings

1. The district uses Chromebooks to administer the Smarter Balanced Assessment Consortium (SBAC) tests and is generally pleased with their use and performance. However, during this reporting period of March 2020 through February 2021 no SBAC testing was administered due to the COVID-19 pandemic.

   The district has prepared for onsite testing to resume at the sites by improving network performance with enhanced wireless access, increasing bandwidth to sites, and improving reliability with the completion of fiber connectivity to all school sites.

2. The executive director of IT reports to the chief academic officer and meets regularly with all directors in Educational Services and attends all principals' meetings.

3. The district bandwidth of 10 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.

Recommendation for Recovery

1. The executive director of IT 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 meet regularly with the CBO and appropriate business office staff to discuss issues related to Business Services' technology goals and the financial resources available for technology.

Standard Fully Implemented

July 2013 Rating: 2

July 2014 Rating: 6

July 2015 Rating: 4

July 2016 Rating: 6

July 2017 Rating: 7

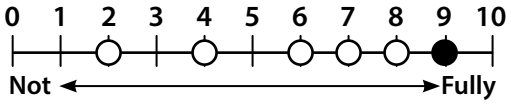
July 2018 Rating: 8

July 2019 Rating: 9

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 9

Implementation Scale:



15.11 Management Information Systems

Professional Standard

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

Findings

1. The executive director of IT is the primary position responsible for the E-Rate process and works closely with the CBO and the district's E-Rate consultant to ensure timeliness and compliance with the application process.

2. Beginning in the 2009-10 fiscal year, the district used an independent consultant to provide E-Rate consulting services and prepare district claims. During the 2018-19 fiscal year, the district established a new contract with Infinity Communications and Consulting to provide these services.

3. The district still does not have a specific committee to hold annual E-Rate planning meetings with representatives from key departments including Business, IT, Facilities, Food Services and Educational Services. The purpose of these meetings should be to assess the district's needs and budget for equipment and services that may be partially funded through the E-Rate process. However, the establishment of a District Technology Advisory Committee in 2018-19 provided the basis for such discussions. Minutes from the December 11, 2018 DTAC meeting show that E-Rate usage and qualification were discussed. When the IT Department was transferred from Business Services to Educational Services, the DTAC meetings stopped and were replaced with an instruction-focused ITC. Since this occurrence, the executive director of IT meets individually with leaders of various departments such as Business and Facilities to ensure that needs of these departments are addressed through E-Rate where appropriate.

4. The district applied for California Teleconnect Fund (CTF) discounts on March 10, 1998 and was approved on July 21, 1999. The executive director of IT stated that as part of the district's switch to Infinity Communications and Consulting for E-Rate assistance, the vendor performed an audit of eligible CTF accounts and determined that the district is receiving CTF discounts on all eligible services.

5. The district's 2019 E-Rate Form 471 states that the percentage of students in the district eligible for the National School Lunch Program (NSLP) is 88%, which qualifies the district for an 85% discount on eligible hardware (also known as Category 2 funding) and a 90% discount on eligible internet and data communication services (also known as Category 1 funding). The district's 2020 E-Rate Form 471 states that the percentage of students in the district eligible for the NSLP is 87%, which qualifies the district for an 85% discount on Category 2 funding and a 90% discount on Category 1 funding. The district's eligibility percentage for free and reduced-price meals is near threshold levels of E-Rate funding.

6. For the 2019 funding year, which runs from July 1, 2019 to June 30, 2020, the district filed multiple Form 470s for districtwide internet service, data transport circuits and networking cabling projects including switches and wireless access. A total of $517,952.18 was committed to the district for the 2019 funding year by the E-Rate program. For the 2020 funding year, which runs from July 1, 2020 to June 30, 2021, the district filed multiple Form 470s for districtwide internet service and data transport circuits. A total of $371,506.39 was committed to the district for the 2020 funding year by the E-Rate program.

Recommendations for Recovery

1. The district should continue to utilize an outside consultant to provide E-Rate consulting services and prepare district claims.

2. The district should ensure that the executive director of IT discusses in detail with appropriate district leadership the use of E-Rate discounts and timelines. If they are unable to perform this function, the district should form an E-Rate committee, which should meet each year in the late summer/early fall to discuss the upcoming E-Rate timeline and potential funding opportunities, and to review existing E-Rate discounts to determine if they will be reapplied for in the following year.

3. During the year, key individuals such as those from the Business, IT, Facilities, Food Services and Educational Services departments should continue to meet regularly to better understand the availability of E-Rate discounts and possible funding levels. The district should continue to verify its E-Rate funding levels and have contingency plans for both the amount funded and those deferred on E-Rate applications.

4. District staff should monitor the vendor invoices for the expected E-Rate and California Teleconnect Fund discounts for eligible services. If expected discounts or credits are not appearing on eligible invoices, the district should immediately contact its E-Rate consulting company to address this issue.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 3

July 2017 Rating: 3

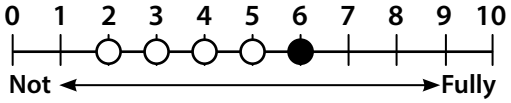
July 2018 Rating: 4

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 6

Implementation Scale:



16.1 Maintenance and Operations Fiscal Controls

Legal Standard

Capital equipment and furniture is tagged as LEA-owned property and inventoried at least annually.

Findings

1. On April 15, 2015, the state trustee approved the services of a vendor to perform a fixed asset inventory and asset management services, which included barcode tagging, asset exception reporting and providing certified appraisal reports. A physical inventory and tagging generated a fixed asset report published June 30, 2015. During the current and prior review periods, district staff could not provide an additions/deletions list for assets that were obtained or disposed of since the completion of the June 30, 2015 report. Staff indicated this was due to employee turnover. A physical inventory has not been conducted since 2015.

   On June 22, 2017, the state administrator approved an agreement for School Dude to provide a cloud-based application for asset management services. On June 26, 2019, this contract was renewed. No documentation was provided to indicate that the contract was renewed for the 2020-21 fiscal year. At the time of FCMAT's fieldwork, staff could not provide an inventory list generated by this system.

   Although School Dude is an online interactive system, employees interviewed indicated that it does not function as a districtwide inventory system. No person or department has been responsible for maintaining all the records since the 2015 physical inventory was completed. Interviews indicated that updates for disposals, which are required to maintain the database, are not made to the system.

   On February 17, 2021, the county administrator approved an agreement with another vendor to perform a capital asset inventory and valuation, barcode tagging, and limited reconciliation to the district's existing fixed asset list.

2. The warehouse clerk was responsible for tracking items; recording them in a spreadsheet, noting the description, location, serial number, funding information and tag number; and applying the asset tag. However, that position was eliminated by the state administrator at the April 11, 2018 board meeting. On June 29, 2020, the county administrator approved the creation of a new position – distribution and inventory coordinator. Among other duties, this position will be responsible for managing the inventory database, updating and tracking district inventory including capital assets and textbooks. Interviews indicated that the distribution and inventory coordinator has taken on some asset tagging duties. but has no access to the warehouse clerk's 2015-16, 2016-17 or 2017-18 inventory lists. The distribution and inventory coordinator has not received any training on asset management.

   The district, as a whole, continues to not tag donated or nontechnology items. The Food Services and Information Technology departments receive tags from the warehouse and tag their own assets, and some technology items are tagged by vendors prior to delivery to

the district. Interviews in prior review periods indicated that many food service assets are missing from the initial June 2015 inventory, and only 13 assets in the Police Department were tagged in the June 2015 inventory. No evidence indicates that additions and deletions have been made to the initial 2015 fixed asset report. In addition, assets may have been missed or mislabeled as to location.

3. The district's 2018-19 independent audit report was presented to the county administrator/board on April 22, 2020. The 2019-20 independent audit report was presented to the county administrator/board on December 15, 2020. Both reports include findings about the lack of accuracy related to assets and reporting deficiencies. The findings indicate that the district does not maintain adequate source records to support the amount at which the capital assets and related accumulated depreciation are reported in its financial statements. The district does not have controls to ensure that additions, disposals, and depreciation are recorded accurately; therefore, the increases and decreases to capital assets reported on its financial statements could not be substantiated. Additionally, the amount reported as increases on the financial statement did not agree with the amount of capital outlay expenditures in the district's general ledger.

4. The Purchasing/Warehouse Procedures/Guidelines manual states that all equipment valued at over $500 should be delivered to the warehouse where it will be tagged, inventoried, and tracked. If equipment must be delivered to the site, warehouse staff is supposed to tag the merchandise at the site. Interviews with staff indicated that they are unaware of the procedures and what their responsibilities are. 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 that assets delivered directly to the sites have not been regularly tagged. Districtwide warehouse salvage and tagging procedures have not been updated as a result of audit findings; however, the IT and Food Services departments have developed some basic departmental tagging procedures. Interviews with staff indicated that most computer equipment is tagged by the vendor before it is shipped to the district (See Standard 15.8).

5. Employees in some departments tag their own assets, these employees responsible for tagging inventory are not cross-trained, and no one is assigned to tag furniture or donated items. The Food Services Department tags department items, but their items, along with the district vehicle purchases, were historically not listed on the fixed asset addition log. Findings included in the last several annual audit reports include material weaknesses specifically related to inventory and fixed assets. The recommendations were not implemented, and these findings contributed to the qualified opinion given by the independent auditor on the 2018-19 and 2019-20 audit reports.

6. The sale of surplus property is governed by Board Policy 3270 as well as Education Code Sections 35168, 17540-17542, and 17545-17555, which establish safeguards to account for and protect district-owned property. The Education Code requires a specific detailed process for disposing of surplus assets and using those sale proceeds. The district salvage procedures in the Purchasing/Warehouse Procedures/Guidelines manual do not support the reporting requirements in Education Code 35168, requiring inventory to be tracked as to the time and mode of disposal. They also do not provide proper internal control, possibly allowing valuable items to be disposed of without proper review.

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 board action show that school sites and departments periodically use the salvage form, but it is frequently not fully completed. Additionally, the information is not used as documentation to support the items sold to salvage or to update the fixed asset list. Of the forms reviewed, many were missing serial numbers and/or fixed asset tag numbers.

Under the current system, once the county administrator/board approves an item as surplus, it is stored until disposal. However, a surplus inventory list is not maintained. There are no physical controls or procedures to identify items declared surplus, which are not sold to salvage. There are also no procedures to identify if assets are transferred from the site of original purchase and/or delivery.

7. During prior review periods, interviews indicated that the district's Police Department was given the original pink slips to the department's vehicles, eight of which were declared surplus on November 9, 2016. All other pink slips were in the possession of the director of maintenance, operations and transportation. At the November 9, 2016 board meeting, 13 vehicles and a forklift were declared surplus. Eleven vehicles and the forklift were consigned to an auction firm, and a $4,105.75 check for these items was received by the district on June 5, 2017. The district did not provide disposal information for the other two vehicles, and they were not listed on the 2017-18 surplus inventory. No evidence was provided to indicate that this issue has been resolved.

8. During the current review period, a list of miscellaneous items from one school site was declared surplus on June 30, 2020, a list of food service equipment was declared surplus on August 26, 2020, and a list of eight vehicles was declared surplus on February 17, 2021. The district provided copies of checks and deposit backup, which FCMAT matched to the general ledger; however, the backup did not include information about the items sold/salvaged/recycled so it could not be determined if the proceeds were deposited to the correct fund.

9. Education Code Sections 60510-60530 and 17547 establish safeguards to account for and protect district instructional materials and their funding, which require a specific detailed process for the disposal and the use of the proceeds. In addition, the federal OMB Circular A-110 states that any funds received for disposal of equipment that was purchased with federal funds must be returned to the original funding source.

   The funding source column was left blank on most 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. For example, food service funds were used to purchase equipment that was declared surplus; however, the originating funding source was not recorded on the Salvage Inventory Sheet.

   Documents provided did not identify funding sources for most of the computer equipment or materials, with the exception of eight vehicles declared surplus on February 17, 2021 purchased with general and cafeteria funds. All of the funds generated as a result of the disposal of surplus items in the last 12-month period were deposited as "recycling maintenance" to the unrestricted general fund.

10. The county administrator approved service agreements with Recycle International at the November 4, 2020 board meeting and TLC Auctions at the March 10, 2021 board meeting. These are the only surplus property disposal vendors approved for the 2020-21 fiscal year. At the time of FCMAT's fieldwork, the district had made 7 deposits totaling $2,820.63 as a result of the disposal of obsolete and surplus items over the last 12-month period. Six of the deposits were received from SA Recycling, a vendor with no 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 or 2020-21 state or county administrator approval to transact recycling services on behalf of the district. One check was from A&I Pallets, who was also not county administrator approved.

11. FCMAT was unable to identify the employee or department responsible for overseeing the disposition of district surplus items. Because of frequent staff turnover, it is unclear if employees are following all of the district salvage policies and procedures, and if employees are knowledgeable of board-adopted policies or the related Education Code sections. This could make implementation of BP and AR 3270 problematic, particularly the portion related to the salvaging of property valued at less than $2,500 because internal controls to determine market value have not been implemented, and the property may be disposed of by dumping if someone errantly determines it is of limited value. Personnel may not be aware of the regulations regarding disposal of assets and may try to trade in or sell items to a private party.

12. District administrators reported that all campuses have an inventory system for textbooks, but the location of the books is unknown to the distribution and inventory coordinator. The former textbook clerk left the district several years ago, and it is unclear if textbook inventory has been maintained since she left the district. 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 distribution and inventory coordinator cannot locate the books at the district office, he will call the other sites to try to obtain them.

    School sites reported that they each have their own textbook inventory list and that textbooks sometimes come to the sites with asset tags, but not in all cases. Interviews indicated that a contract made several years ago with a textbook vendor entitles the district to a certain number of books each year and that number of books is purchased each year, even though the district's enrollment is declining.

    Interviews indicated that the district had been using a textbook inventory tracking software, but it has not been used by all sites in many years. Staff reported only three school sites are currently using it. The district plans to reimplement the electronic textbook inventory management system for all school sites. Scanners have been purchased, and a few employees were trained on the use of the system.

Recommendations for Recovery

1. The district should conduct a physical inventory at least every two years and ensure that all capital assets valued at more than $10,000 (BP 3400) and other assets valued $500 to $9,999 are fully accounted for in the inventory ledger. In addition, Title 2 of the Code of Federal Regulations, 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 2015 physical inventory was conducted, the district should consider an annual inventory until roles and responsibilities are assigned. An exception list should be generated to support internal controls.

2. The independent appraisal company should be provided with a complete list of disposed assets and lost/stolen items for independent verification.

3. All 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 informed of these job duties, or the individual who tags some of the items should be assigned to tag all of them. Tagging should be done in a timely manner to discourage theft.

4. All furniture, equipment and vehicle purchases should be added to the fixed asset inventory. All items declared surplus and disposed of should be deducted from the fixed asset inventory. All inventory lists, including the surplus inventory list, should be maintained and periodically reviewed for accuracy and completeness.

5. Receiving procedures for textbooks and physical inventory items that are shipped directly to school sites should be developed and distributed.

6. An employee should be assigned to maintain the fixed asset inventory management system. All individuals involved in asset identification, reporting and tagging should be properly trained. Staff should be cross-trained in tagging procedures and database management.

7. The auditor recommendations for compliance with internal controls for inventory, fixed assets and disposal of assets should be implemented.

8. School sites and departments should utilize and properly complete the Salvage Inventory Sheet to document obsolete inventory as well as lost or stolen items; the completed form should be sent to the district office.

9. The Purchasing/Warehouse Procedures/Guidelines manual and district salvage procedures should be updated to provide staff with comprehensive guidance regarding surplus assets and instructional materials. Focus should be placed on returning funds to any categorical sources that procured the asset in accordance with Education Code and federal requirements.

10. District management, sites and staff involved with the disposition of district surplus items should be trained in the execution of Administrative Regulation 3270, the Education Code and the best practices as it relates to the chain of custody regarding salvage policies and procedures.

11. The processing and disposal of surplus assets and instructional materials should be centralized. District-approved disposal firms should have their agreement and terms approved by the county administrator/board prior to disposal of district assets. Only firms approved by the county administrator/board should be used since it was reported that some firms have paid cash for surplus items in the past.

12. The final disposal of all assets, including vehicles, should be documented. All surplus vehicles should be disposed of by a district office staff member who is knowledgeable of administrative regulations regarding the disposal of fixed assets.

13. All vehicle pink slips should be secured at the district office.

14. Individuals performing textbook inventory control and asset tagging should be cross-trained so that the functions can be performed in their absence.

15. Textbooks from the district's centralized inventory should be offered to sites prior to purchasing new items. Sites should have access to the online textbook inventory system.

16. County administrator/board action declaring instructional materials obsolete should preclude any disposal. Safeguards related to the disposal of surplus or undistributed obsolete instructional materials should be implemented, and the district should ensure that staff reconcile the items sold/recycled/taken to the dump with those the county administrator/board approved for surplus.

Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 1

July 2017 Rating: 0

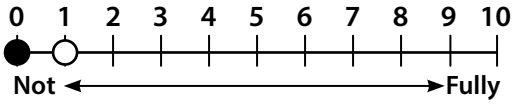
July 2018 Rating: 0

July 2019 Rating: 0

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 0

Implementation Scale:



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 2019-20 fiscal year show that the ending balance in the cafeteria fund had decreased from $2.9 million to $2.1, which reportedly includes a contribution of $245,134 from the general fund to offset some food services expenditures due to the pandemic.

2. Although prior years' patterns reflected income outpacing expenditures, as of fiscal year 2018-19 that was no longer the case. As shown in the table below, the cafeteria fund balance has been decreasing since 2018-19. However, the cafeteria still has a significant ending balance and has continued to make purchases that align with the three-year plan to spend down the fund balance.

Cafeteria Fund - Unaudited Actuals, 2014-15 through 2019-20

Unaudited Actuals	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Beginning Balance	($80,639)	$920,296	$1,505,126	$2,342,779	$2,952,292	$2,910,705
Adjustments/Restatements	$0	$0	$363,321	$198,806	$49,287	$0
Adjusted Beginning Balance	($80,639)	$920,296	$1,868,447	$2,541,585	$3,001,579	$2,910,705
Revenues	$5,756,474	$5,249,767	$4,877,680	$4,391,398	$4,275,759	$3,199,035*
Expenditures	($4,755,539)	($4,664,937)	($4,403,348)	($3,980,692)	($4,366,633)	($4,003,228)
Ending Balance	$920,296	$1,505,126	$2,342,779	$2,952,292	$2,910,705	$2,106,512

* Includes general fund transfer of $245,134

3. The cafeteria fund's accounts payable balances have decreased since June 2018, with an accrued liability of $248,568 as of June 2020.The cafeteria fund's accounts receivable balances in prior years had remained high, with an accrual of $1,135,639 as of June 2019. The unaudited accounts receivable balance reported as of June 30, 2020 was zero; however, the 2019-20 audit report showed the district understated accounts receivable by $368,814 at year end close, so the audited ending fund balance was increased by this amount.

4. The first interim report shows that the budgeted amount for indirect costs is approximately $40,849 above the 5.00% maximum allowable rate that the program may be charged in 2020-21. Additionally, effective 2021-22, object 4700 (food) expenditures must be excluded when calculating indirect costs charged to food services and other programs.

5. The district published a request for proposal from providers of dairy products, and a contract was approved at the June 30, 2020 board meeting. Interviews indicated that due to a lack of expertise in the procurement process the district continued to utilize piggyback bids from other school districts for dry, refrigerated and frozen food items, as well as bread, produce, beverages, dairy and paper products.

6. Interviews indicated time certifications for employees who are paid with federal food service funds are maintained, and that employees sign the semiannual certification. However, none of the time certifications provided to FCMAT were from the Food Services Department. Additionally, due to the pandemic several employees from other departments have been assisting the Food Services Department. If these employees were paid with federal food service funds, federal regulations require these employees complete time certifications.

7. Current performance reports are not maintained. Maintaining monthly financial reports, such as meals per labor hour and profit and loss statements, provides management with a way to more quickly identify variances in income and expenses, ascertain the ongoing impacts, and implement any necessary remedies.

8. Documentation provided shows training of food services personnel regarding the district's Wellness Policy.

9. As stated in Standard 10.4, the PeopleSoft accounts payable system uses individual invoice numbers to check for duplicate payments. In prior review periods, interviews indicated that individual vendor invoices are not entered in the accounting system for all food service vendors. Some vendor invoices are batch processed, and payments are made based on summary statements. This does not allow the computer system to monitor for duplicate invoices. If using a batch system, manual internal controls must be added to reduce opportunities for duplicate payments.

10. During this review period, the district was restructuring the Food Services Department. With the restructuring, the district will need to continue efforts to ensure adequate staff training, training for the collection of direct certification and accurate free and reduced-price meal counts, and ensure financial and compliance reporting are done accurate and timely.

11. Interviews indicated that Food Services Department staff perform a monthly reconciliation of the food services clearing account in a timely manner, and there are segregation of duties and controls over the deposits. However, a best practice is to include the signature and date of the secondary reviewer on each reconciliation. The district provided sample reconciliations. but not the corresponding bank statements, so FCMAT was unable to verify that the information on the reconciliations matches the bank statements.

12. The Food Services Department uses an Excel spreadsheet to track all of its petty cash expenditures, but no documentation was provided to support the expenses or show who authorized them.

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

Recommendations for Recovery

1. The district should ensure that food services 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.

2. The district should ensure that food services management staff is knowledgeable about program requirements, including the state's Administrative Review process.

3. The district should follow reporting requirements for federal time reporting for all employees who are paid from federally funded programs.

4. The district should ensure that year-end accounts receivable and accounts payable balances are supported with detailed transaction documentation that includes vendor/payee and amount. All items should be reviewed and cleared by the first interim reporting period.

5. The district office should review the balance sheet items of the cafeteria fund as part of financial closing. Any unusual balances should be investigated.

6. Audit adjustments recommended by the independent auditor should be posted.

7. If a batch system is used to enter vendor invoices in the accounting system, manual internal controls need to be added to replace the PeopleSoft controls in order to reduce opportunities for duplicate payments.

8. The district should budget and charge only the full allowable indirect cost rate to the cafeteria fund and only allow appropriate expenditures to be charged to this fund.

9. The district should continue to be vigilant and support efforts to ensure adequate training for the collection of direct certification and accurate free and reduced-price meal counts.

10. The Food Services Department should maintain logs with supporting documentation and authorization for all expenses charged to its petty cash fund.

11. Bank accounts should be reconciled, and the work dated, reviewed, and signed by a supervisor monthly. Variances, stale-dated checks and lingering deposits in transit should be investigated and addressed in a timely manner.

12. The district should ensure staff is trained on the proper procurement processes and regulations necessary to seek bids, requests for proposals, and requests for quotes to make sure it obtains the best prices available.

13. The district should centralize all purchasing, bidding, tagging and salvage procedures. This would ensure that one individual or department was responsible for all items districtwide. This would centralize knowledge, standardize procedures and increase accountability.

14. Checks for the disposal of surplus items that were purchased with food service funds should be deposited in the cafeteria fund.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0

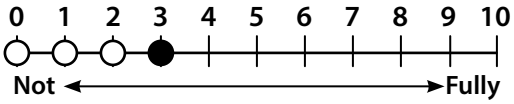
July 2017 Rating: 2

July 2018 Rating: 3

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale: 

20.1 Special Education

Professional Standard

The LEA actively takes measures to contain the cost of special education services while providing an appropriate level of quality instructional and pupil services to special education students. The LEA meets the criteria for the maintenance of effort requirement.

Findings

1. Interviews and documentation indicated that the Southwest SELPA took action to remove LACOE as the administrative unit of the SELPA, and the administrative and program responsibilities were transferred to Lawndale Elementary School District effective with the 2017-18 school year.

2. Fiscal year 2018-19 was the first year that LACOE did not provide regionalized special education services to the district. As of 2018-19, the Southwest SELPA is responsible for supervising all special education programs and coordinating regionalized services between all member districts. Interviews indicated that there has been a SELPA-wide savings of approximately $3.5 million annually since the transfer of the administrative unit from LACOE.

   As part of the program takeback, the member districts voted to partially support the regionalized services costs for three years with a SELPA subsidy. The procedure states that the subsidy will be prorated between special day class/related services and itinerant costs, based on the proportion of each cost group to the total of all costs, ultimately reducing the amounts the district will have to pay for regionalized services. The allocated subsidy amounts were $8 million in both 2018-19 and 2019-20 and have been reduced to $4 million in 2020-21. Beginning with fiscal year 2021-22 the SELPA will not supplement the regionalized services program unless the members vote to continue the subsidy. The district's 2020-21 cost for regionalized services is estimated to be $1.987 million after the SELPA subsidy is applied. The district is projected to receive approximately $836,000 of the $4 million subsidy, which is reducing its 2020-21 excess cost bill by 29.61%.

3. For 2020-21, the district contracts with outside agencies for all speech-related services including assessment, progress monitoring and IEP participation. Because it can create a conflict of interest, it is not a best practice to use an outside agency to assess students, determine the level of service they need and also provide the speech services.

4. The district did not submit a claim for nonpublic school/licensed children's institution (NPS/LCI) extraordinary cost pool reimbursement for any student(s) that might have been eligible in fiscal year 2019-20. During fiscal year 2019-20, district staff did not track expenditures monthly and by student. The district was not able to submit the required documents to the SELPA timely and therefore missed the October 30, 2020 state deadline.

   According to interviews, the district has created a shared email between Special Education and Business Services to ensure that both departments receive all NPA/NPS invoices. The Special Education Department staff has created a spreadsheet that tracks expenditures for each vendor by month. Each student's expenses and eligibility should also be closely

monitored to ensure documentation is sent to the SELPA by the required deadline for all eligible students that exceed the 2020-21 threshold of $81,627.73.

5. The SELPA estimated funding from the mental health allocation has decreased from $809,265 in 2016-17 to a projected $336,866 for 2020-21. The SELPA reimburses LEAs based on the number of all eligible students receiving related mental health services. The SELPA also reimburses a portion of the costs of students in residential treatment centers. To maximize mental health funding allocated by the SELPA, it is imperative that all mental health expenditures be identified, documented and reported to the SELPA. It is also important that billings from the NPS show mental health charges separately, and that payments be split funded with mental health and counseling expenses coded separately so the district can properly document expenditures and receive reimbursement. As of the date of FCMAT's fieldwork, the 2020-21 mental health budget showed no year-to-date expenses.

6. The district provided FCMAT with a 2020-21 SELPA AB 602 funding document dated September 14, 2020. This document provides the district with the preliminary allocation amounts, which get updated at various times throughout the fiscal year. However, the district's first interim report did not match the revenue amounts as stated on the funding document due to prior year balance sheet errors.

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. The county office's September 15, 2020 letter regarding the district's 2020-21 adopted budget states the following:

   > …the County Office, in collaboration with the California Collaborative for Educational Excellence (CCEE) and District staff, have assembled a team to provide focused technical assistance to the District, and assist in identifying program inefficiencies and budget overages.

   As required by the county office, each of the district's budget and interim report submissions includes an updated FSP. The FSP submitted with the district's first interim report includes a $1.365 million reduction in 2021-22 and an additional $682,500 in 2022-23 for special education realignment. Interviews with district staff indicated that the district currently contracts with outside providers for various positions in special education, and part of the realignment plan is to provide these services to students by hiring district staff with the required skills. Unfortunately, the district has had difficulties in filling these positions and will likely continue to do so without a strong special education employee pipeline and competitive compensation, which makes projected savings unrealistic.

8. Interviews indicated that the district is considering another reorganization of the Special Education Department, with the addition of several central office positions and more program specialists. Given the continued increased cost of the district's special education program, proposed changes that would further increase expenditures are concerning.

9. As stated earlier, the district has taken some steps to encourage communication between the Business Services and Special Education departments regarding NPA/NPS concerns. This communication should be extended and include administrators of both departments

who meet regularly to discuss topics such as: budget development and monitoring, maintenance-of-effort requirements, additional staff requests or change in assignments, NPS/NPA contracts and invoices, due process and complaint issues, staff caseloads, identified student counts, and identified program needs. To provide for consistent data districtwide, the Human Resources Department should be included when meeting topics involve staffing issues.

10. MOE documentation provided to FCMAT indicates that the district's 2019-20 unaudited actuals unrestricted general fund contribution to special education programs (including special education transportation) was $25.2 million or 79.16% of total special education expenditures; the 2018-19 unaudited actuals contribution was $30.5 million or 80.13%. The statewide average unrestricted general fund contribution to special education was 67.17% for 2019-20, the latest data available.

11. The district continues to receive assistance from the CCEE and a team of people working with district staff to build capacity and update policies and procedures. According to interviews the district had 28 settlement agreements and was able to avoid three due process filings since September 2020.

Recommendations for Recovery

1. The district should monitor and conservatively budget for regionalized services excess costs. If the SELPA eliminates the excess cost subsidy as planned, the budget and MYFP projections should be adjusted as needed for increased excess costs. When 2020-21 is billed, a reasonableness analysis should be performed, and major variances should be investigated.

2. The district should continue to investigate plans for delivery of speech and language services to reduce reliance on outside providers. The district should ensure that assessments are done by a different provider than the provider of service.

3. The costs for students who may qualify for special education extraordinary cost pool reimbursements should be monitored and tracked. Reimbursement claims should be submitted timely and should be reviewed to ensure that all qualified students are reported. The executive director of special education should review and approve the filing.

4. Communication between the Special Education and Business Services departments should be formalized so that appropriate amounts are budgeted each year. The district should implement a working group to resolve any data inconsistencies between the Special Education, Human Resources and Business Services departments.

5. The special education budget should be reviewed and updated after the completion of the prior year unaudited actuals in September and again before completion of the first and second interim reports.

6. The fiscal impact of program transfers should be evaluated prior to implementation. In addition, the business office should communicate with the SELPA so that the full impact of decisions to become a SELPA-provider district is understood prior to implementation.

7. The district should ensure it captures and reports all reimbursable mental health expenses incurred before developing additional services that appropriately expend local mental health funds.

8. The district should regularly review NPS billings to determine where expenses can be reduced and what mental health expenses should be charged against mental health funding.

9. The county administrator should continue to attend all of the monthly SELPA superintendents' council meetings because this position is the voting member representative for the district.

10. The business office should work with the Special Education Department to review the SELPA funding projections to ensure the accuracy of all funding calculations, and the physical receipt of funding. The business office should then follow up on any discrepancies between budgeted income and actual income received.

11. The CBO or designee in the business office responsible for the special education budget should continue to attend SELPA business meetings, particularly when the funding model is discussed and/or modified. If the district designates someone other than the CBO, the designee should communicate relevant information to the CBO after each meeting.

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. Prior to restructuring the Special Education Department, the district should compare the department's organizational structure and staffing to that of several districts of similar size and student demographics. Changes that would further increase ongoing expenditures should be avoided.

17. The number and costs of due process filings should be tracked and reviewed to identify areas of potential risk and in an effort to contain the cost of such filings.

Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 0

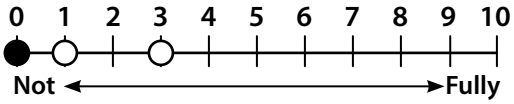
July 2017 Rating: 0

July 2018 Rating: 0

July 2019 Rating: 0

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 0

Implementation Scale: 

21.1 Transportation

Professional Standard

The LEA actively takes measures to control the cost of transportation services and limit the contribution from the general fund while providing safe and reliable transportation to the students.

Findings

1. Although the district provides most of its own special education student transportation, staff reported that due to lack of capacity, some students are transported by LACOE.

   A review of LACOE invoices for 2019-20 special education transportation found that LACOE transports on average 75 students. The district ratified the agreement for regional school transportation services (RSTS) for special education students at the August 7, 2019 board meeting, with an estimated cost of $216,700. During the district's October 9, 2019 board meeting, an amendment of the original contract with LACOE was approved due to LACOE's vendor increasing their rates by 17%, and the district added 48 students (171%) to the original service agreement. The revised contract was increased by a total of $756,278 for an amended amount of $972,978. FCMAT's review of the monthly invoices shows that LACOE charges the district a support fee that ranged from 14.54% at the beginning of 2019-20 to 18.32% by year end. The contract as approved does not state what the county office will charge annually for this fee.

   Due to the pandemic and school closure, the district has not had to contract with additional vendors for transportation services, and in fiscal year 2020-21 has provided very little transportation with in-house staff.

2. The Annual Report of Pupil Transportation previously filed with the state is no longer required beginning with the 2013-14 fiscal year. This report required the Transportation and Business Services departments to review year-end data and calculate cost per mile for home-to-school, the number of students transported, cost per pupil, the number of buses and many more statistics. Without this report, these departments will need to mutually determine the management data and information necessary to properly manage the Transportation Department expenses. No management reports or statistics were available for FCMAT's review. Districts receive the same amount of funding for transportation that they were entitled to prior to the implementation of the LCFF in 2013-14. Under LCFF, the transportation revenues have never received a COLA and are subject to a maintenance of effort that requires districts to spend the lesser of the actual 2012-13 expenditures or the amount received in 2013-14. According to the documentation provided to FCMAT, the district is spending significantly more than its entitlement. Per the 2019-20 unaudited actuals, the district spent approximately $2.4 million, and its entitlement is $962,143.

3. Expenses should be properly coded to the respective transportation programs using a reasonable methodology. Due to the closure of schools, the district did not provide student transportation during this review period. However, in the prior review period the district provided general education home-to-school services to one school. Seven Type 1 buses were used for home-to-school transportation and field trips (20% of the district's fleet) and 28 Type II buses were used for special education transportation (80% of the fleet).

However, the monthly SC Fuels bill was expensed 50% to special education and 50% to home-to-school transportation. The SC Fuels bill's 50%/50% split did 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.

4. 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 okay to bill the appropriate site or department. FCMAT's review of the documents provided shows that a few journal entries had been processed in 2019-20. Due to turnover in staff, there was a slight backlog in processing the journal entries, but most of the 2019-20 end of the year field trips were cancelled due to the COVID-19 pandemic. FCMAT's review of the general ledger and budget reports shows that object code 5811 has been designated for field trips; however, vendors that provide transportation services unrelated to field trips are also paid from this object code.

5. Interviews with administration indicated that as part of the recovery plan in 2013-14, the district intended to reduce the assignment of eight-hour drivers. During the prior review period, there were no eight-hour drivers. There are currently two eight-hour drivers according to the 2019-20 and 2020-21 transportation rosters. The district also employed 11 bus drivers working five to six hours per day as of fiscal year 2019-20; but the 2020-21 roster shows that all bus drivers that were working five hours have been increased to six hours. The district also has a van driver who works five hours per day. Based on the district's historical and projected structural budget deficit and reduced student transportation services provided in 2020-21, it is unclear why the hours for bus drivers were increased.

   On July 22, 2018 the district hired a full-time transportation coordinator whose duties included the supervision and coordination of all transportation-related activities. Because of the shortage of bus drivers, interviews during the prior review period indicated that the coordinator drove a bus every day and did not have time to fulfill her essential job duties. At the April 22, 2020 board meeting the county administrator approved resolution 35/2019-2020 to eliminate or reduce classified positions due to lack of work and/or lack of funds, and one of the positions eliminated was the transportation coordinator.

6. Discussions with the SELPA staff indicated that the SELPA no longer provides student transportation. The district must now contract out or work with a neighboring LEA for these services. As discussed above, the district is currently using LACOE to assist with most of its transportation needs.

7. Prior to the closure of schools due to the pandemic, the district continued to operate special education routes using many modes of transportation service including: reimbursing parents for mileage to bring their student to school, passenger vans, taxis, independent contractors, and county office transportation services. While the district should make every attempt to transport students utilizing the most cost-effective mode of transportation, the deputy chief maintenance and operations officer should be a resource in determining the most cost-effective means of transportation. Budget accuracy could be improved if all transportation contracts were managed by the Transportation Department because they have knowledge of issues such as vehicle maintenance, insurance requirements, DMV

pull notices and fingerprinting regulations, and appropriate contracts to support the safe transport of students. Previous interviews with special education administration indicated that they were unaware of the PCC and Education Code Section 39802 requirements for procuring bids for transportation services that exceed $10,000 (See Standard 10.5).

8. In its prior reports, FCMAT recommended that the district ensure the student information contained on various student lists remain consistent with the actual number of severely disabled and orthopedically impaired (SD/OI) students transported, and that this information should be verified against student IEPs accordingly. During the 2015 review period, the special education staff reported that student names were reconciled with students enrolled and transported by LACOE. However, since that review period, there is inadequate evidence that the LACOE transportation billings are reconciled to the student roster. The 2019-20 invoices reviewed by FCMAT do not have an authorized signature from the Transportation or Special Education departments for payment, and interviews indicated that there are some inconsistencies regarding which students are transported by the various transportation services. Interviews during this review period indicated that the district's goal is to have a transportation liaison staff member track all students who are provided transportation and verify all applicable invoices to ensure they only include district students.

9. A review of the 2019-20 unaudited actuals indicates that all LACOE transportation expenses are now charged directly to special education in resource code 92400, where they have been comingled with other contracted transportation services. At year end the district's budget for special education transportation contracted services was $576,993 (object code 5811). but actual expenditures were $913,374, which is significantly more than what the district had budgeted.

10. The district and ITA signed an MOU on May 21, 2018 for a pilot program to bank hours and study the impact of modified school schedules. School bell schedules can have significant staffing and cost impacts on transportation programs. Therefore, it is critical to analyze these impacts and project the associated increases or decreases in the cost of transportation prior to modification of school schedules.

11. The district continues to use the SC Fuels Fleet Card system, allowing drivers access to unattended automated commercial fueling stations 24 hours a day through a card lock system. The system provides detailed logs that include the date and time of purchase; individual driver and vehicle number; as well as the type of fuel, the number of gallons pumped and the location of the station. As previously reported, the district does not reconcile detailed statement information that is provided with the SC Fuels Fleet Card system. Documents provided to FCMAT show that some internal controls available based on information contained in the monthly statement have not been implemented. For example, although cards are to be issued based on the vehicle driven, purchases were observed in which a vehicle was filled one day with diesel fuel and other days with gasoline. In addition, several individuals repeatedly entered the same odometer reading over multiple months for multiple vehicles. If there was consistency in the odometer recordings, a reasonableness check could be performed to determine if vehicle fuel usage is accurate.

12. A separate independent report on transportation was completed on May 6, 2019 by PTI Consulting. The district also approved a Phase II agreement with PTI Consulting, for an additional cost of $40,000, to assist the district with findings that are critical and need immediate remedy. The term of the agreement was from May 7, 2019 through August 31, 2019, and states that the consultant will provide on-site and off-site management assistance for the district vehicle maintenance program. Since the prior review period, two amendments to the Phase II agreement were approved for an additional cost of $30,000 and the term was extended through June 30, 2020.

Recommendations for Recovery

1. The district should develop processes and procedures to ensure that information on the number of students transported and the means used to transport them are consistent and reliable.

2. The district should regularly charge the cost of field trips to individual programs and ensure the expenses are posted timely. Staff should ensure that all expenses are charged to the correct object codes.

3. 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.

4. The district should review, approve and reconcile all transportation billings. The Special Education and Transportation departments should both review and approve all invoices to ensure that all district data is consistent with the actual number of SD/OI and RSTS students enrolled and transported.

5. 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.

6. The district should ensure the transportation maintenance-of-effort expenditure level is maintained based on the requirements of LCFF.

7. The district should request that detailed log information from its fuel vendors be forwarded to the business office and Transportation Department monthly. Individuals should not approve their own fuel expenditures. Employees who use fuel cards should receive training and be required to sign off on receipt of fuel card policies/procedures. Logs of employees responsible for identified cards on each day should be maintained. Information received from the third-party logs should be regularly analyzed and reviewed with anomalies investigated.

8. The district should provide a copy of all the findings and recommendations from independent reports to the departments and employees involved so that they can develop an implementation plan and assign tasks and duties.

9. 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.

10. All contracts and costs related to special education transportation should be monitored and managed by the Transportation Department.

11. The district should ensure that its Transportation Department is staffed appropriately.

12. An individual from the Transportation Department should be consulted in each IEP and advised of all contracts to provide student transportation in order to reduce costs. All contracts for special education transportation services should be reviewed by the Transportation Department prior to county administrator/board approval.

13. The district should ensure that transportation services are procured in accordance with Public Contract Code and Education Code requirements.

14. No transportation of district students by a contractor should occur until a fully executed contract is in place.

15. The district should analyze the impacts and project the associated increases or decreases in the cost of transportation prior to modification of school bell schedules.

16. The district should review transportation costs and prepare a trend analysis to isolate variances in expenditure categories.

17. The district should compile and analyze the necessary data and identify the cost of any program or delivery method modifications that may affect its transportation program, ensuring that it will reduce costs and/or generate income.

Standard Not Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 1

July 2016 Rating: 1

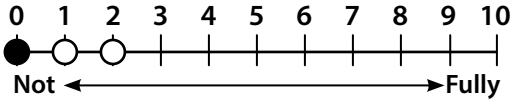
July 2017 Rating: 0

July 2018 Rating: 0

July 2019 Rating: 0

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 0

Implementation Scale: 

22.1 Risk Management – Other Post-Employmen `t Benefits

Legal Standard

LEAs that provide health and welfare benefits for employees upon their retirement, and those benefits will continue past the age of 65, shall provide the board an annual report of actual accrued but unfunded costs of those benefits. An actuarial report should be performed every three years. (EC 42140)

Findings

1. GASB 74 (applicable only for prefunded plans with irrevocable trusts) and GASB 75 (employer accounting), replaced GASB 43 and 45 in June 2015. Statement No. 74 is not applicable to Inglewood Unified School District because it does not have an irrevocable trust. GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, is effective for plan years beginning after June 15, 2017, and requires employers to update other post-employment benefits (OPEB) actuarial reports every two years.

   The purpose of Statement No. 75 is to improve financial reporting requirements for local governmental employers and present a more realistic unfunded OPEB liability on the balance sheet of the governmental financial statements. Governmentwide financial statements must now include the total liability related to OPEB. Previously, the requirement was to include this information as a footnote to the financial statements; therefore, this is a significant change in reporting requirements.

2. The district provided FCMAT with an actuarial report dated December 14, 2020 indicating that it complies with GASB 75. At the time of fieldwork, the report had not yet been presented at a board meeting.

   The valuation report covers the district's OPEB liability as of July 1, 2019. Plan membership as of July 1, 2019 includes 46 retirees and 969 active employees who may attain eligibility for benefits in the future with a total present value of $27,531,038. When apportioned for past and future service using entry age, level percent of pay cost method, the present value of the total OPEB net unfunded actuarial liability is $21,263,883.

3. The district funds this liability using the pay-as-you-go method. For the 2020-21 fiscal year under this funding method, the district's cost is $412,314. The following table also shows the incremental cost for each of the next three years, as indicated in the December 14, 2020, actuarial report.

Fiscal Year	Pay-as-you-go	% Increase from the prior year
2020-21	$412,314	18.87%
2021-22	$550,812	33.59%
2022-23	$711,893	29.24%
2023-24	$ 843,751	18.52%

Based on the actuarial projection and method of payment, the district's payment will increase substantially each fiscal year, more than doubling within the next four years and reaching a cost of $1,062,184 by 2027-28.

Recommendation for Recovery

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

Standard Fully Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0

July 2017 Rating: 0

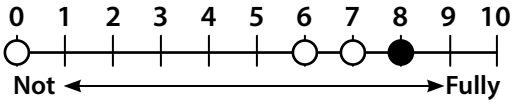
July 2018 Rating: 6

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 8

Implementation Scale:



22.2 Risk Management – Other Post-Employment Benefits

Professional Standard

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

Findings

1. The district is self-insured for its workers' compensation program. Since July 1, 2013, Keenan & Associates (Keenan) administers the program on behalf of the district. Keenan provides many online training programs designed for safety and accident prevention, to assist school districts. The district uses a self-insurance fund (Fund 67) to account for workers' compensation activities.

2. The executive director of human resources & risk management continues to maintain an online system of interactive workers' compensation forms accessible to all district staff for reporting claim incidents. All departments and school sites have digital access to the district's Google drive, and claims processed through this online portal allow the district to comply with mandated timelines for reporting and creates an OSHA log that identifies potential reportable issues. This system incorporates a medical release form and all necessary disclosure requirements.

3. The district contracts with a workers' compensation clinic that provides an online portal to give the executive director of human resources & risk management immediate access to injury and work status. The district continues a transitional return-to-work program that allows injured workers the ability to return to work based on limitations prescribed by the clinic. Interviews indicate that during this review period, as a result of the COVID-19 pandemic, there have been opportunities to keep injured employees working who could not have otherwise been accommodated. These individuals have been accommodated in their home environment using online safety trainings for professional development as well as injury prevention.

   The executive director continues the development and monitoring of digital processes and training opportunities focused on employee safety and a healthy work environment. The district continues to use an interactive form to track sick leave in accordance with Education Code provisions and bargaining unit language. Automated tools are used to calculate available leave categories and differential pay for industrial leaves and provide the necessary information to calculate leave data and the appropriate reduction to individual payroll records, if necessary. The executive director continues to seek opportunities to automate systems in environments that are easily maintained and accessible to department personnel.

4. Training and desk reference manuals are available to payroll and human resources staff. The executive director indicated that she continues to work with staff to update details in these manuals.

5. The district contracted with AON Risk Solutions (AON) to complete an updated workers' compensation actuarial study. The report dated September 14, 2020 covered the period through December 31, 2019 and extrapolated to June 30, 2020. Due to the COVID-19 pandemic, the report estimates assume campuses will be fully open in 2020-21. With that assumption in mind, the report indicates that claims may be substantially lower than projected for 2020-21 if campuses are closed.

   According to this report, the district's estimated outstanding losses (cost of unpaid claims) is $11,954,250. The workers' compensation actuarial study found that the present value of estimated outstanding losses as of June 30, 2020, is $11,145,707. This leads to a projected expected payroll loss rate of $4.66 per $100 of payroll. Review of the district's 2020-21 general fund budget indicates a rate of $3.98 per $100 of payroll has been budgeted for planning purposes. The total assets retained by the district in the Self-Insurance Fund (fund 67) as of June 30, 2020 were $8,084,276.

   The number of claims per $1 million of payroll steadily decreased from 2014-15 through 2017-18 from 1.95 to 1.12, and the average cost per claim increased from $16,106 to $26,594. However, in 2018-19 the trend shifted upwards with claims per $1 million of payroll increasing to 1.53, and the average cost per claim increasing to $38,407. The AON report illustrates the number of paid claims from 2014-15 to 2019-20, as shown in the following table.

AON Risk Solutions

Actuarial Report

Size of Loss Distribution by Fiscal Year

Fiscal Year	Reported Claim Count	Paid as of 12/31/19
2014-15	123	$1,479,401
2015-16	126	$1,606,039
2016-17	112	$1,398,532
2017-18	68	$588,204
2018-19	86	$982,863
2019-20 (partial year)	23	$125,857

   During the 2019-20 fiscal year the district budgeted $3.1 million for workers' compensation claims payments and incurred expenditures of approximately $2.7 million. There is a great deal of uncertainty relative to the impact of the COVID-19 pandemic on potential claims for the 2020-21 fiscal year. However, there is some indication that the district may experience a reduction in the number of claims as a result of school closures. AON representatives provided claim submission adjustment factors to the district assuming claim reductions of 35%, 50% and 70% to assist with budget planning for 2020-21.

6. The district budgeted $1,275,000 for property and liability insurance premiums in the 2019-20 fiscal year and expended $1,204,486. During the prior review period, district staff indicated that the deductible is still $1.0 million per claim. No documentation was provided to indicate that this amount has changed.

7. Joint Powers Authority, Alliance of Schools for Cooperative Insurance Programs (ASCIP) has historically assisted the district with the coordination of school site safety and playground audits conducted by POMS & Associates. The district contracted with POMS & Associates through ASCIP to conduct a safety inspection at each school site between February 23 and March 21, 2017. A progress summary document prepared by POMS dated April 1, 2019, shows that there were 33 immediate and 176 high-level concerns. Interviews with staff indicate that dedicated focus committed towards addressing the findings and fixing the issues has not been prioritized by the district during this review period due to the COVID-19 pandemic; however, some of the deficiencies noted in the 2019 progress report may have been mitigated through school site modernization and facility projects. No subsequent school site inspections have been conducted to ascertain progress.

Recommendations for Recovery

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

2. The district should closely evaluate the workers' compensation rate applied against payroll and the asset balance held in the self-insurance fund to ensure the rate charged is sufficient to address estimated outstanding losses.

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

4. The district should provide timely safety assessments for all school sites and implement the resulting recommendations to correct hazardous conditions.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 4

July 2015 Rating: 0

July 2016 Rating: 2

July 2017 Rating: 3

July 2018 Rating: 5

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 6

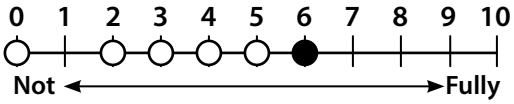
Implementation Scale: 

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
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
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. (SAS55, SAS78)	1	0	3	4	4	5	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5
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

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
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
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

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
3.2	PROFESSIONAL STANDARD – STAFF PROFESSIONAL DEVELOPMENT The LEA develops and uses a professional development plan for the in-service training of school site/department staff by business staff on relevant business procedures and internal controls. The plan includes a process to seek input from the business office and the school sites/departments and is updated annually.	0	0	0	0	1	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2
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
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

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
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
5.3	PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS The LEA has clear policies and processes to analyze resources and allocations to ensure that they align with strategic planning objectives and that the budget reflects the LEA's priorities. The budget office has a technical process to build the preliminary budget that includes revenue and expenditure projections, the identification of carryovers and accruals, and any plans for expenditure reductions. The LEA utilizes formulas for allocating funds to school sites and departments. This may include staffing ratios, supply allocations, etc. Standardized budget worksheets are used to communicate budget requests, budget allocations, formulas applied and guidelines. A budget calendar contains statutory due dates and major budget development milestones.	0	1	3	2	2	3	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3

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
6.1	LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS The LEA adopts its annual budget within the statutory timelines established by EC 42103, which requires that on or before July 1, the board shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. Not later than five days after that adoption or by July 1, whichever occurs first, the board shall file that budget with the county superintendent of schools. (EC 42127(a))	7	8	7	7	8	9	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10
6.2	LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS Revisions to expenditures based on the state budget are considered and adopted by the governing board. Not later than 45 days after the governor signs the annual Budget Act, the LEA shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect funding available by that Budget Act. (EC 42127(h))	0	0	5	7	8	9	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10
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

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
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
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
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

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
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
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
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
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

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
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
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
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

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
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
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
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

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
12.1	LEGAL STANDARD – MULTIYEAR FINANCIAL PROJECTIONS The LEA provides a multiyear financial projection for at least the general fund at a minimum, consistent with the policy of the county office. Projections are done for the general fund at the time of budget adoption and all interim reports. Projected fund balance reserves are disclosed and assumptions used in developing multiyear projections that are based on the most accurate information available. The assumptions for revenues and expenditures are reasonable and supported by documentation. (EC 42131)	0	3	3	2	1	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1
12.2	LEGAL STANDARD – MULTIYEAR FINANCIAL PROJECTIONS The Governing Board ensures that any guideline developed for collective bargaining fiscally aligns with the LEA's multiyear instructional and fiscal goals. Multiyear financial projections are prepared for use in decision-making, especially whenever a significant multiyear expenditure commitment is contemplated, including salary or employee benefit enhancements negotiated through the collective bargaining process. (EC 42142)	0	1	1	1	1	2	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2

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
14.1	LEGAL STANDARD – IMPACT OF COLLECTIVE BARGAINING Public disclosure requirements are met, including the costs associated with a tentative collective bargaining agreement before it becomes binding on the LEA or county office of education. (GC 3547.5 (b)).	0	0	4	6	7	7	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3
14.2	LEGAL STANDARD – IMPACT OF COLLECTIVE BARGAINING Bargaining proposals and negotiated settlements are "sunshined" in accordance with the law to allow public input and understanding of employee cost implications and, most importantly, the effects on the LEA's students. (Government Code 3547, 3547.5)	0	0	2	4	4	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4

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
14.3	PROFESSIONAL STANDARD – IMPACT OF COLLECTIVE BARGAINING The LEA has developed parameters and guidelines for collective bargaining that ensure that the collective bargaining agreement does not impede the efficiency of LEA operations. Management analyzes the collective bargaining agreements to identify any characteristics that impede effective delivery of LEA services. The LEA identifies those issues for consideration by the Governing Board. The Governing Board, in developing its guidelines for collective bargaining, considers the impact on LEA operations of current collective bargaining language, and proposes amendments to LEA language as appropriate to ensure effective and efficient service delivery. Governing Board parameters are provided in a confidential environment, reflective of the obligations of a closed executive board session.	0	0	2	3	5	7	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7

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
15.2	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS Management information systems support users with information that is relevant, timely, and accurate. Assessments are performed to ensure that users are involved in defining needs, developing specifications, and selecting appropriate systems. LEA standards are imposed to ensure the maintainability, compatibility, and supportability of the various systems. The LEA ensures that all systems are SACS-compliant, and are compatible with county systems with which they must interface.	1	1	1	1	1	3	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4
15.3	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS Automated systems are used to improve accuracy, timeliness, and efficiency of financial and reporting systems. Needs assessments are performed to determine what systems are candidates for automation, whether standard hardware and software systems are available to meet the need, and whether or not the LEA would benefit. Automated financial systems provide accurate, timely, relevant information and conform to all accounting standards. The systems are designed to serve all of the various users inside and outside the LEA. Employees receive appropriate training and supervision in system operation. Appropriate internal controls are instituted and reviewed periodically.	3	3	4	3	3	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4

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
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
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

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
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
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
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

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
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
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
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
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

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
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
Collective Average Rating		**1.19**	**1.33**	**1.95**	**2.16**	**2.44**	**3.28**	**3.81**	**—**	**3.70**

Facilities Management

1.1 School Safety

Legal Standard

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

Findings

1. The district revised and adopted BP 0400 regarding Comprehensive Plans on September 19, 2018. The district also revised and adopted BP 0450 (AR 0450) Comprehensive Safety Plan and BP 3516 (AR 3516) Emergency and Disaster Preparedness Plan, on April 17, 2019 and BP 3516.3 Earthquake Emergency Procedure System on February 20, 2019.

   However, BP 3516.1 Fire Drills, BP 3516.2 Bomb Threats and BP 3516.5 Emergency Schedules were last updated on August 4, 2014.

2. The district acknowledges that students and staff have the right to a safe school and are committed to maximizing school safety and to creating a positive learning environment that includes strategies for emergency preparedness.

3. Per Education Code 32282, the district is required to update and file all safety-related plans and ensure that materials are readily available for inspection by the public. Board Policy 0450 requires each school site to develop a comprehensive school safety plan that will be included in the district's comprehensive school safety plan, and to have it approved by the school site council and the district board of trustees. The school safety plan shall consider the school's staffing, available resources, and building design, as well as other factors unique to the site.

4. The district is still in the process of developing a districtwide emergency plan that includes participation from outside agencies.

5. A districtwide Safety Committee has met regularly over the past year, and its agendas and minutes are available on the district website. A review of the minutes and agendas over the past year indicate a majority of the safety planning has centered around COVID-19 safety protocols and procedures. Many of the normal safety activities performed during the course of the year, such as fire drills and earthquake drills, have not been performed due to students and teachers not being physically located at school sites. The committee has, however, developed a comprehensive Virus Exposure Management Plan, as well as a Positive Case Protocol Flowchart, a COVID-19 Screening Flowchart, and a contact tracing program, which has been implemented throughout the district. These safety planning

elements have combined to form the district COVID-19 Safety Plan, which should be integrated into the district's Comprehensive Safety Plan.

6. FCMAT interviewed principals and reviewed comprehensive safety plans at Morningside High School, Worthington TK-6 Elementary, Bennett-Kew TK-7 Elementary, Frank D. Parent TK-8, Crozier Middle School, La Tijera K-8 Academy of Excellence, Oak Street TK-7 Elementary, Inglewood High School, Beulah Payne P-8 STEAM Academy, Kelso TK-6 Elementary, Warren Lane TK-6 Elementary, Highland TK-6 Elementary, Centinela TK-7 Elementary, City Honors International Preparatory High School, Inglewood Continuation High School, and Inglewood Adult School. The team validated that all of the school sites visited had developed and approved their comprehensive emergency and disaster preparedness plan through their school site councils based on a template supplied by the district. Two schools, Hudnall TK-6 Elementary and Woodworth-Monroe TK-8, indicated they did not have copies of their comprehensive safety plans on site in the school main office, but that they were available online. FCMAT was able to confirm the availability of the Woodworth-Monroe School Safety Plan online through the district website, but not Hudnall Elementary's. With the exception of Woodworth-Monroe, none of the other district schools had posted their plans online as of February 2021, but they were subsequently posted in April 2021. School Safety Plans have been a priority discussion item for principals and school site staff meetings over the past year due to COVID-19.

7. All sites visited indicated they had participated in fire drills conducted on-site by office staff and by the Los Angeles County Fire Department. Sites had not participated in any earthquake drills due to the absence of students and staff at school sites and because the state did not conduct its annual Great California Shakeout activity this past year.

8. Each of the 18school sites had emergency telephone numbers and evacuation route maps posted in administrative offices and classrooms FCMAT visited.

9. School site council meeting agendas and minutes were reviewed. All school sites post a public notice and agenda for their school site council meetings to ensure that the public can provide input into the development of comprehensive school site plans before approval according to Education Code Section 32288.

10. All site administrators interviewed stated that they had participated in district-level meetings that discussed the district safety plan and received professional development training on the comprehensive safety plan and the proper procedures for developing and approving the plan, including the recently developed safety plans regarding COVID-19 procedures and protocols.

11. The district provided professional development training sessions to all employees, which included workplace safety, and COVID-19 safety training. The district also provided various types of online safety training through the Keenan Safe Schools website provided by the district's property and liability Joint Powers Authority (JPA).

12. The district has filled the positions of chief operating officer and chief business official with permanent employees to provide leadership in the area of facilities and business, and has filled the position of deputy chief maintenance and operations officer with a temporary, interim employee.

Recommendations for Recovery

1. The district should review board policies and administrative regulations regularly and update as warranted to ensure they are still compliant, accurate and applicable. In particular, board policies 3516.1, 3516.2 and 3516.5 last updated in 2014 should be reviewed and updated as needed.

2. The district should develop a districtwide emergency plan that includes participation from outside agencies.

3. The district should incorporate its recently developed safety plans pertaining to COVID-19 into is districtwide comprehensive safety plan. Each school should continue to update its emergency telephone numbers and evacuation route maps and post this information in each classroom. All comprehensive safety plans should contain updated site maps to include any classrooms that have been added or removed, and also contain lockdown/active shooter procedures.

4. The district should continue to require written evidence of compliance from each school site that school site council meeting agendas are posted, and minutes are recorded approving the school safety plan.

5. The district should continue to provide all employees with professional development that includes any recent COVID-19 protocols, as well as emergency preparedness on districtwide staff development days.

6. The district should fill the vacancy of the deputy chief maintenance and operations officer position with a permanent employee as soon as possible.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 5

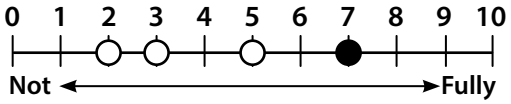
July 2018 Rating: 7

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 7

Implementation Scale:



1.3 School Safety

Legal Standard

The LEA has developed a comprehensive safety plan that includes adequate measures to protect people and property. (EC 32020, 32211, 32228-32228.5, 35294.10-35294.15)

Findings

1. District Board Policy 0450, Comprehensive Safety Plan, was revised in April 2019. It requires each school site council to develop a comprehensive school safety plan relevant to the needs and resources of that school. California Education Code (Sections 32280-32289.5) outlines the requirements of schools operating any kindergarten and any grades one to 12, inclusive, in writing and developing a school safety plan relevant to the needs and resources of that school. FCMAT was able to verify that all sites have developed a comprehensive school site safety plan, approved them through their respective school site councils in accordance with SB 187 and SB 334 and, with the exception of Hudnall Elementary, had them available on site and/or posted online.

2. Administrative Regulation 3516, Emergency and Disaster Preparedness Plan was updated in April 2019, and outlines plan requirements for fire drills (BP 3516.1), bomb threats (BP 3516.2), earthquake emergency procedures (BP 3516.3) and emergency schedules (BP 3516.5) at school sites. Site principals reported that they routinely scheduled and performed fire drills in accordance with board policy, but had not participated in earthquake drills in the past year since no students and few staff members have been on-site for the drills and because the state did not conduct its annual Great California Shakeout activity this past year.

3. Site principals reported that fire alarm systems operated correctly at each of the school sites visited, with the exception of Payne Elementary, where the principal indicated that the system required separate alarms to be pulled at two different parts of the campus for the alarm to be heard throughout the campus. Worthington reportedly has only one pull station, and it is located in the school office. This raises the concern about whether the alarm could be triggered timely if at all in the event of the need to evacuate.

4. Inglewood High School's public address system remains partially operable in that it cannot reach the entire campus to provide schoolwide communications and alerts in the event of a lockdown or evacuation.

5. Education Code 32282 requires that all safety-related plans and materials are readily available for inspection by the public. Each of the school sites visited, with the exception of Hudnall Elementary, had current school safety plans that were readily available to the public in the school office and/or on the district website.

6. FCMAT tested a sample of fire extinguisher tags at each of the school sites visited, which indicated they had been inspected in August 2020 throughout the district. The district continues to maintain an account with an outside vendor for central station monitoring,

fire extinguisher recharging, emergency lighting and kitchen hood extinguishers districtwide as well as at vacant buildings to comply with fire marshal inspections and Williams Act requirements.

7. None of the sites visited had performed earthquake drills in the past year due to the lack of students and staff at the school sites, and because the annual statewide Great California Shakeout drill was also cancelled by the state.

8. All school sites visited by FCMAT had developed a primary single point for campus entry. Schools had staffs stationed at the front entrances to ensure visitors were checked for COVID-19 symptoms and a log was maintained. Bennett-Kew Elementary site had addressed the school's single point of entry issue so that visitors must pass through the school office to enter the campus.

Recommendations for Recovery

1. The district should continue to update and maintain its Comprehensive Safety Plan as per Board Policy 0450, and school sites should continue to update and maintain their school site safety plans annually.

2. The district should continue to schedule and perform fire drills and earthquake evacuation drills according to Administrative Regulations 3516.1 and BP 0450, respectively. The district should require school sites to provide the district with their updated fire drill schedules at the beginning of each fiscal year and should monitor the drills as necessary throughout the district.

3. The district should evaluate and integrate the two independent fire alarm systems at Payne Elementary and the accessibility of the single pull station at Worthington Elementary.

4. The district should evaluate and repair the partially operable public-address system at Inglewood High School for the site to properly respond to emergency safety and evacuation procedures.

5. The district should continue to regularly inspect the fire extinguishers throughout the district. The district should request an annual inspection report from their outside vendor for the operation of each fire system and monitor the annual inspection of each system along with the local fire marshal. Site administration and staff should check to ensure fire extinguishers have been checked monthly and the tag is initialed by the person who does the inspection.

6. The district should continue to train site staff to perform and record monthly fire extinguisher visual inspections, while also maintaining annual service and visual inspections of all fire extinguishers at each school site as required by law. Lead custodians should immediately notify the site principal and the deputy chief maintenance and operations officer of any fire extinguishers that are out of date, have missing pins, tags or are in any way potentially inoperable.

7. The district should resume its annual earthquake drills when school campuses reopen to in-class learning

8. The district should continue to utilize a single point of entry for each of its school sites, use district security personnel at the entrance to secondary school sites and maintain the use of visitor sign-in logs. The use of visitor badges should be considered at all school sites.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 4

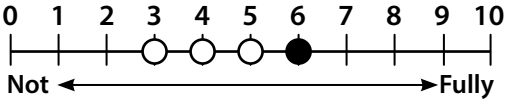
July 2018 Rating: 6

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 6

Implementation Scale:



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. Students and most staff have not been on school sites since March 2020 due to COVID-19. As a result of the absence of students and staff, sites in the district had uninhibited access and opportunity for cleaning, groundskeeping, maintenance, and construction; and FCMAT's expectations of cleanliness and progress in maintenance and construction were high. The school facilities visited by FCMAT were relatively clean and free of debris and conditions that would create a fire or life hazard. However, at various sites visited by FCMAT, trash and other debris were still found within accessible locations.

2. All kitchen facilities visited by FCMAT were clean, and the equipment was in working condition. During interviews, it was learned that the hot water in the Centinela Elementary kitchen was not working. The issue was resolved immediately and prior to FCMAT's visit to this site.

3. The school site playgrounds were inspected by Poms and Associates in May 2015, and subsequently, many site playgrounds were replaced and updated. The latest report update provided in April 2019 identified numerous outstanding issues that need to be addressed. The district should inspect annually through certified playground safety audits by the district's property and liability insurance provider, ASCIP.

4. Site principals are responsible for performing custodial evaluations in conjunction with the deputy chief maintenance and operations officer and custodian supervisor. The principals interviewed by FCMAT stated that they have daily oversight of the custodial cleaning assignments.

5. Many restroom facilities at the campuses visited by FCMAT were relatively clean. However, this was expected because of the lack of student and staff traffic.

6. At Bennett-Kew Elementary School, the roof and siding of several classrooms and covered walkways pose a potential safety threat to students and staff.

7. All sites visited by FCMAT had current SDS binders with the exception of Hudnall Elementary and Payne Elementary, where a binder could not be found at either site.

8. SDS training had not occurred in the past year.

Recommendations for Recovery

1. The district should continue work to improve the cleanliness of the premises at each of its campuses. Custodial staff should continue training and be held accountable to look more carefully into accessible but hidden areas for removal of trash and debris.

2. The district should continue to remove any accumulation of unused or dilapidated equipment, buildings, or materials from sites to avoid arson potential.

3. The district should conduct annual playground safety inspections and correct noted deficiencies as required.

4. The district should continue its recently established practice for custodial evaluations, with the site administrator being ultimately responsible for them, and the deputy chief maintenance and operations officer and custodian supervisor having input on these evaluations.

5. The district should continue inspections by custodial personnel on its respective campuses to ensure that all appropriate doors are secured, and hazards are properly addressed.

6. The district should ensure up-to-date SDS binders are maintained and accessible at each of its school sites and that staff are trained in regard to their location and use.

7. The district should continue to check for understanding at safety training sessions for staff, especially custodial personnel, using tools such as post-training quizzes and other incentive programs designed to enhance retention of training objectives.

8. The district should continue to move forward judiciously with facility improvement plans to address site safety and habitability issues that are beyond the scope of regular and routine maintenance. Site facility improvement plans should be provided to all site administrators with appropriate schedules for planning.

9. Once students and staff return, periodic restroom inspections should be reestablished throughout the day using the daily inspection form at school sites to ensure they contain all necessary product and working dispensers to include toilet paper, soap, sanitizer, and toilet seat covers.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 3

July 2016 Rating: 2

July 2017 Rating: 4

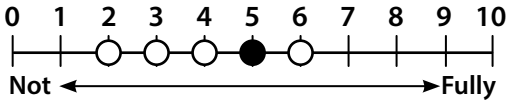
July 2018 Rating: 6

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



1.9 School Safety

Legal Standard

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

Findings

1. Board Policy and Administrative Regulation 4257 Employee Safety, and Board Policy 4257.1 Work Related Injuries were last updated in August 2014 and require the superintendent or designee to establish and implement a written IIPP in accordance with Labor Code section 6401.7. Administrative Regulation 4257.1 Work Related Injuries was last updated in February 2019, and AR 4257.2 Ergonomics was last updated in April 2019. These policies delegate authority to the superintendent or designee to establish and implement a written IIPP in accordance with law.

2. The district last developed its Injury and Illness Prevention Plan in February 2017 and it has not been updated. The document was developed by an outside vendor contracted through the district's property and liability insurance JPA.

3. Interviews conducted by FCMAT indicated that there have been no management-level discussions of or training involving the IIPP in the past year, either through district-level safety meetings, or in principals' meetings. The district has however an established districtwide safety committee and has held many meetings and discussions surrounding workplace safety issues and protocols related to COVID-19 prevention and awareness.

4. FCMAT reviewed documentation indicating that workplace injury prevention training pursuant to the IIPP was provided virtually to classified employees in October 2020. The district also provided documentation indicating much of the workplace safety focus over the past year has been centered around developing protocols related to the prevention of COVID-19, including monthly site safety meeting minutes where the primary topic of discussion has been cleaning procedures related specifically to COVID-19.

5. The district provides its ongoing and annual workplace injury and prevention training to its employees through a website available from Keenan Safe Schools. The program provides training specifically related to the requirements outlined in the IIPP, such as injury prevention and workplace safety. The program also maintains a record of all annual training completed by district employees.

Recommendations for Recovery

1. The district should update annually the IIPP and ensure that it includes identification of correct contacts, documentation of trainings and inspections, the most current district applicable information and that it is readily available to employees and the public. In

addition, the district should conduct IIPP training at least annually to capture all new employees, employees new to their job assignment, any newly recognized hazards and to refresh the employee's awareness of safety procedures.

2. The district should reestablish annual training for management and supervisory employees regarding the implementation of the IIPP pursuant to the Part III Management Responsibilities outlined in the IIPP.

3. The district should continue to utilize the Keenan Safe Schools online training program to provide annual employee training as related to the requirements of the IIPP. The district should continue to closely monitor the employee training records to ensure the training required of each employee is being completed in a timely manner.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 2

July 2017 Rating: 5

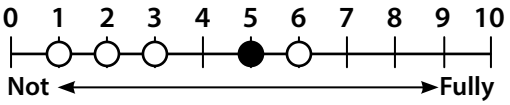
July 2018 Rating: 6

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



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)

T*he 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 MSDS with the SDS system. Nevertheless, SDS continues to utilize a binder system for providing safety information on all custodial cleaning products.*

Findings

1. The district updated board policy 3514.1 for Hazardous Substances on April 17, 2019.

2. All sites visited by FCMAT had current safety data sheet binders with the exception of Hudnall Elementary and Payne Elementary, where a binder could not be found at either site. The SDS binders at the other sites were located in the school offices, with the exception of Bennett-Kew Elementary and Warren Lane Elementary, where they were located in the custodial closets.

3. There was no evidence of any training regarding the use of the SDS binder occurring in the past year.

4. The Los Angeles County Fire Department Hazardous Materials Division inspected the hazardous waste generator in the district's mechanic shop on October 7, 2020 and found no violations in its hazardous waste disposal program.The district has developed a Hazard Communications Program to provide information and guidelines for all employees who use hazardous materials. The program outlines the responsibilities of employees, site administrators, and district-level supervisors; however, it was undated and FCMAT was unable to determine whether this document had been updated recently.

Recommendations for Recovery

1. The district should ensure all district sites have up-to-date SDS binders for reference, the binders are stored in a readily accessible location, and all site personnel are aware of their location.

2. The district should provide annual training in the use of the SDS binder and the information contained therein.

3. The district should consider renaming the Hazard Communications Program to the Hazardous Materials Safety Communications Program to more specifically identify its purpose, or create a separate element in the existing safety program that discusses the specific safety protocols and responsibilities associated with the use of hazardous materials and SDS.

4. The Hazard Communications Program document should be reviewed and, if needed, revised annually and those dates included in the document.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 3

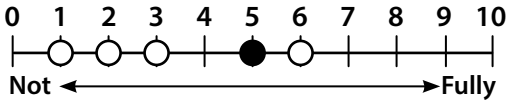
July 2018 Rating: 5

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



1.16 School Safety

Professional Standard

The LEA has a documented process for issuing and retrieving master and sub-master keys. All administrators follow a standard organization-wide process for issuing keys to and retrieving keys from employees.

Findings

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

   > Under the direction of the Chief Operations Officer, the director [sic] of Maintenance, Operations, and Transportation (MOT) will be responsible for establishing regulations, procedures, and guidelines regarding the issuance and accountability of keys and locks; maintaining a master file regarding keys and locks, and safety and security concerns regarding keys and locks.

2. The district employs an interim deputy chief maintenance and operations officer under the direction of the chief operating officer. The interim deputy chief position is responsible for the issuance and control of keys throughout the district and shares that responsibility with the maintenance supervisor.

3. The district adopted Administrative Regulation 3515 in August 2014, which indicates school site administrators are responsible for issuing and controlling keys at each school site. All site administrators reported that the process, forms and replacement of lost keys has improved and is consistent with board policy.

4. The district submitted to FCMAT an undated Maintenance and Operations Department Manual titled *Key Procedures* that outlines the district process for the issuance, distribution and control of keys in the district. However, interviews with district personnel indicated the district does not use the manual, and staff were unsure of its origin.

5. The school site principals indicated to FCMAT that their sites maintained a system to check out and return all keys assigned to teachers, substitutes and other staff. The district utilizes an independent contractor to assist with the repair, issuance and accountability of keys and locks. All keys are issued to sites from the central operations office, and even in the event of a new lock installation, keys are not issued by the independent contractor.

6. The district has a standard key authorization form and process for issuing keys that controls their distribution. The site principal or administrator is responsible for the issuance, security, and return of all keys pertaining to the site under their jurisdiction. Established procedures are in place at each site, and individual school site keys are issued and controlled by the site's office manager. All keys assigned to teaching and classified staff

are relinquished to the principal on the last day of school. No keys are authorized to be maintained by staff members on summer break.

7. The district has attempted to standardize the implementation of all new locks and keys with the Sargent system; however, the district utilizes a wide variety of locks and keys throughout the district. Because locks and key systems lack uniformity, the district cannot issue a specific master or submaster key that is operable at all sites. Some newer sites utilizing the Sargent system can issue master and submaster keys to enable site access.

8. The district has not yet fully implemented a standardized lock system for the district, or for individual campuses, and as a result, FCMAT observed many campus administrative and custodial staff must carry a large number of keys to access all locked areas at their sites. FCMAT encountered a few instances where staff members could not open doors or locks because they did not have the appropriate key. FCMAT also observed a site where the principal did not have the key for every classroom, or every gate on the facility, and each building on the campus had a separate master key.

Recommendations for Recovery

1. The district should review and revise its board policies and administrative regulations to ensure they are applicable and accurate including position names and responsibilities.

2. The district sites should continue to forward to the chief operating officer, or designee, a copy of the key inventory to include specifics as to issued keys such as the purpose, the name of the person who was issued the key and who issued it.

3. The district should prioritize and implement the use of its district established standard lock and key system for all facilities, and develop a plan to systematically replace the older lock systems at various sites with the new system, preferably one school at a time, to help eliminate the large number of keys required by site administrative and custodial staff.

4. School site administrative and custodial staff should perform an annual walk-through inspection of their campuses to check all gates and doors to ensure they have the proper keys to access all areas of the campus.

5. The district should consider refining and utilizing its *Key Procedures* manual as part of an overall effort to standardize and maintain control over their key issuance processes. Once in place, the manual should be revisited annually, revised as needed changes are identified and those dates included in the document.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 4

July 2017 Rating: 5

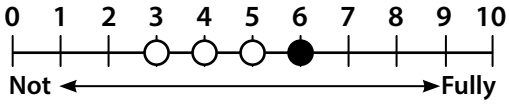
July 2018 Rating: 6

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 6

Implementation Scale:



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 does not have board policy or facilities standards specifically on outside lighting. Administrative Regulation 3515, Campus Security, was updated in August 2014 and outlines strategies that include a risk management analysis of each campus' security system, lighting system, and fencing. These procedures are established to ensure unobstructed views and eliminate blind spots caused by doorways and landscaping. In addition, parking lot design may be studied, including methods to discourage through traffic and trespassing.

2. In the past, the Maintenance, Operations and Transportation Department used an internal report, "School Inspection Report," to assess facilities. For various reasons, the form was not actively used in the past year. While the form does not include an item to verify the condition of exterior lighting, the prior review identified a plan to include such an item in a future revision of the form. The district has three different facility master plans dating back to 2012, and none include a districtwide lighting plan. The School Inspection Report item would be to assess the condition of the exterior lighting, whereas the electrician technician would visit each school site and evaluate all exterior lighting on a quarterly preventive maintenance schedule. This item should also be included on the monthly school inspection conducted by the deputy chief maintenance and operations officer.

3. The district continues to utilize Proposition 39 funding to upgrade and improve exterior lighting. As observed in 2019, sites visited by FCMAT all had updated exterior LED lighting.

4. Most principals at school sites visited by FCMAT indicated their outside lighting was adequate. Lighting is especially crucial at the high school sites because of the size of each campus and the activities that occur outside of daylight hours.

5. The district continues to plan to list lighting on a preventive maintenance schedule quarterly and repair or upgrades to lighting will be entered in its work order system, SchoolDude.

6. School construction sites appear to have exterior lighting included in their plans and improvements.

Recommendations for Recovery

1. The district should actively use the School Inspection Report, add an inspection item to evaluate exterior lighting and should prioritize the needs of each school based on safety concerns.

2. The district should continue to evaluate the outside lighting during evening hours at all sites and provide temporary lighting as needed until the outside lighting can be permanently improved.

3. A district policy and standard should be developed for lighting requirements. Lighting standards and guidelines should be developed and included in the district's facility master plan. The district should include lighting needs on its preventive maintenance schedule.

Standard Partially Implemented

July 2013 Rating: 5

July 2014 Rating: 5

July 2015 Rating: 6

July 2016 Rating: 5

July 2017 Rating: 5

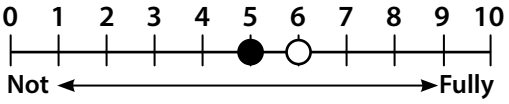
July 2018 Rating: 5

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



1.20 School Safety

Professional Standard

The LEA maintains a comprehensive employee safety program. Employees are made aware of the LEA's safety program, and the LEA provides in-service training to employees on the program's requirements.

Findings

1. Board Policy and Administrative Regulation 4157 were last updated in August 2014 and require the superintendent or designee to promote employee safety and correct any unsafe work practices through education and enforcement. The district provided documentation that represented an operative and executed employee safety plan. Comprehensive safety plans were accessible for all school sites with the exception of Hudnall Elementary.

2. The district provided mandatory virtual training on workplace safety to all classified employees in October 2020; however, the training was open to other classifications if they wished to participate. The district also provides ongoing workplace safety training for all employees through the online Keenan Safe Schools training program available to the district from its property and liability Joint Powers Authority.

3. The district maintains a districtwide safety committee consisting of members of the district leadership team, labor union leaders, and other district employees. The committee meets regularly and maintains its agendas and meeting minutes on the district webpage.

4. Due to current public health conditions, the county administrator established the IUSD Reopening of Schools Task Force, which meets weekly to discuss safety concerns in the district as related to COVID-19. In addition, CalOSHA has a new requirement for a Covid Prevention Plan, and the district is complying based on FCMAT's observations.

5. The district has performed testing of drinking water at sites in the past and informed FCMAT in the prior review that it plans to request that the city perform future water quality tests.

Recommendations for Recovery

1. The district should continue to ensure that all employees, including substitutes, receive safety training according to the safety plan and requirements for each position and job title. Training records should continue to be maintained and kept in a single location so they can be reviewed regularly to ensure actions are completed in accordance with the district safety plan, board policy requirements, and to coordinate training activities between departments.

2. The district should require Hudnall to immediately develop a comprehensive school site safety plan and post it to its webpage.

3. The district should continue to maintain its districtwide safety committee as a means to review and communicate district safety issues and concerns and take action regarding important safety concerns.

4. The district should continue to utilize its Reopening of Schools Task Force to analyze and discuss issues related to employee safety with regard to COVID-19. The district should develop and post to its webpage the new requirement by CalOSHA for a Covid Prevention Plan prior to the opening of school campuses for in-person learning.

5. The district should request that the city of Inglewood perform water quality testing for district water sources to ensure the water is safe to use and drink.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 5

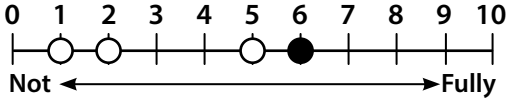
July 2018 Rating: 6

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 6

Implementation Scale:



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

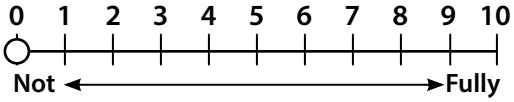
July 2018 Rating: N/A

July 2019 Rating: N/A

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: N/A

Implementation Scale:



2.3 Facility Planning

Legal Standard

The LEA has established and uses a selection process to choose licensed architectural/engineering services. (GC 4525-4526)

Findings

1. Board Policy and Administrative Regulation 7140 on the selection of architectural and engineering servi https://youtu.be/C7B21_ywtek ces were adopted in August 2014 and require the superintendent or designee to devise a competitive process for choosing architects and structural engineers. This process is to be based on demonstrated competence and on the professional qualifications necessary for the satisfactory performance of the services required.

2. The district continues to use a RFQ from April 2015 for architectural services related to Measure GG modernization and recent construction projects. Documents under the RFQ were submitted to the district in May 2015. Over the past six years, the district staff have changed resulting in the loss of valuable historical knowledge and experience needed for the selection and determining the architectural consultants' abilities. The district is about to enter into the sixth year under this RFQ. As RFQs are typically limited to a five-year life, the district's RFQ may be expiring. In addition, the current RFQ lacks detail for the future projects. New scope needs to be defined and determined for the next step of future projects.

3. The district administrative staff reported that a new architectural RFQ is to be advertised in the near future, but there are no indications that a new RFQ is being prepared.

4. The district's new RFQ should be created and specifically designed to address the district's needs and to select the most qualified, specialized, and experienced architectural firm, including all supporting consultants for the district's projects. The architectural firm should be able to create the district's project list and help take the necessary steps to meet the new requirements as identified and established by the district's new strategic plan. The RFQ should include and define the district's plan, goals, strategies, and timeline to reach those goals.

5. Ideally, the new RFQ should identify a firm that can include and provide all services needed, including consultants, to provide the district's defined project or projects. Hiring a third-party architect may be needed if the district does not have adequate qualified staff to help define and prepare them.

6. The district should include the current detailed educational specifications with an accurate description of design services necessary to complete the final defined work. The RFQ should include complete services necessary and a present time fixed fee for services. The district

should consider the time necessary to act quickly as construction costs have increased because of an increased demand for labor and materials and supply chain challenges due to COVID-19. Costs are expected to continue to escalate significantly in the future.

7. For support and accountability of consultants, the district staff should continue to seek further education and experience in selecting professional services needed for district projects from organizations such as the CASBO and Coalition for Adequate School Housing (CASH). In addition, the district should seek assistance from other school district representatives and learn from their experiences in the type of services defined in the district's projects. This will help the district in consultant selection and management until it develops its own internal capacity.

8. Building standard specifications change regularly and will need to be reconsidered and reevaluated at least every two years or more frequently when major development occurs. The best practice is to establish a consistent committee of evaluators (such as the deputy chief maintenance and operations officer, maintenance staff experienced in the specific trade involved and appropriate finance staff) to review and recommend changes to the standard specifications to ensure they are up to date and compliant with current construction industry standards. Each team member should be regularly apprised of each specified product's performance. The committee would review and edit the standard specifications in consideration of the district needs and product capabilities. The deputy chief maintenance and operations officer would then represent the committee and communicate recommendations to the board/county administrator for standardization approval.

9. In previous years, the district reportedly had identified five priority sites where work would be performed using a combination of funds from Measure GG and LAWA. Of the five priority sites, presently Payne Elementary, Oak Elementary and Morningside High School are receiving upgrades, and work is underway or has been completed. The Woodworth-Monroe TK-8 Academy project has been completed. The balance of Measure GG funds and new bond funds under Measure I should be allocated for the other projects as allowable and appropriate pursuant to bond language and interim housing while LAWA funds are used in coordination to perform the sound mitigation of the facility. The district still uses piggybacked bids for relocatable classrooms and is using the Chula Vista Elementary School District's relocatable bid to provide for interim housing.

Recommendations for Recovery

1. The district should continue to follow the process outlined in Board Policy 7140 for selecting architectural services on future district projects. This policy should be revisited and revised as necessary to ensure in meets the district needs and industry best practices.

2. The district should revise and update its RFQ to ensure selection of the most qualified architectural firm, including all supporting consultants, to create the district's projects and help the district to meet the new requirements as identified and established by the district strategic plan and meet the district's goals. The RFQ should include a well-defined and complete educational specification on each project independently and a well-defined

description to ensure complete architectural services. The design services should be full service, including all consultant services and a fixed fee for services arrangement. The district needs to consider issuing new project specific RFQ(s) on all projects.

3. The district should consider hiring a third-party architect through an RFQ to prepare the project detailed educational specifications if the district does not have adequate qualified staff to help define and prepare them.

4. District staff should continue to seek education and experience in selecting professional services from education specific organizations such as the CASBO and CASH. In addition, the district should seek assistance and create relationships with other school districts and learn from their experiences in the type of services needed for the district's projects. Until the experience is acquired, the district staff should include personnel from other school districts trained with the architectural selection process to assist with interviews for selection of qualified architectural consultants. Outside experienced staff in architectural selection are a valuable resource to help determine proper architectural candidates' experience with the services needed for each of the district's projects.

5. The district should develop and implement a complete set of developed building standards and updates. The standards and specifications should be frequently reviewed, edited and readopted at least every two years or if new major developments occur.

6. Once standards are completely evaluated, developed, and adopted, the district should establish a consistent experienced committee of evaluators to review and make recommended changes to the standards and specifications to the county administrator/ board.

7. The district should continue to research piggyback pricing at least annually to ensure it uses the best value bids. The district should obtain a legal review of all piggyback bids before use to ensure compliance, legality and district protection.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 4

July 2016 Rating: 6

July 2017 Rating: 6

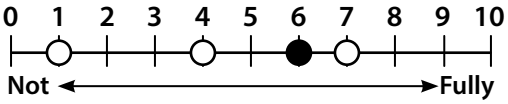
July 2018 Rating: 7

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 6

Implementation Scale:



2.6 Facility Planning

Professional Standard

The LEA has a long-range school facilities master plan that has been updated in the last two years and includes an annual capital-planning budget.

Findings

1. The district last revised Board Policy 7110 for developing a facilities master plan in February 2019 and last drafted an update to the Districtwide Facilities Implementation Master Plan (Facilities Master Plan) in November 2018. The current policy requires the plan to be based on an assessment of the condition and adequacy of existing facilities, projection of future enrollments and alignment of facilities with the district's vision for the instructional program. A more recent and/or updated Facilities Master Plan was not discussed or submitted to FCMAT.

2. The district's facilities use remains significantly under capacity. The number of classrooms needed to house the district's current total student enrollment is still significantly less than what the district maintains: this is most evident at Inglewood High School and Morningside High School. Most of these excess facilities are old and in disrepair, and school sites need to be "right sized" to the population they serve. Recent progress is expected at Morningside High School with possible removal of classroom buildings. However, the district remains faced with maintaining, abandoning and/or demolishing facilities at Inglewood High School. Unless the district is "right sized," it will need to continue maintaining facilities on a maintenance budget that would be considered marginally adequate for a district of significantly smaller size.

3. High priority attention should be continually placed on removing dilapidated buildings and/or portable classrooms. FCMAT found two dilapidated portables that had been moved and placed at the Payne Elementary site. Old, dilapidated portables should not be relocated and reused on other sites to address student capacity needs. The district should resist investing in the repair or modernization of portables unless a thorough analysis is completed, and it is determined to be the district's best fiscal and operational choice. The district should invest all improvement/modernization monies into modernizing permanent facilities as much as possible. Many facilities maintained by the district are aged and dilapidated portable classrooms. The district should consider removing dilapidated portable classrooms as a first option during the "right sizing" or downsizing process. If portables are needed in the future, they should be leased only (not purchased) for a 59-month or less period and replaced with new leased portable classrooms every 59 months to maintain potential future state funding eligibility. Portables purchased and those leased on a 60-month or greater term require an extraordinary amount of maintenance and count against state modernization eligibility. Undertaking such a replacement program will minimize portable classroom maintenance and continue to keep students in portable classrooms that are in good condition. If it is determined that a longer-term solution is needed, the district should consider building a more durable permanent facility.

4. The district began the process of "right sizing" its facilities in 2019 with the removal or demolition of excess portable classrooms and the combining of Woodworth and Monroe school sites has been completed. Prior discussions regarding creating a separate high school, middle school and elementary school were not brought to FCMAT's attention as an ongoing consideration during this review and inspection.

5. The Facilities Master Plan was previously developed, and county administrator approved, at the district's November 18, 2015 regular board meeting. A draft update to the Facilities Master Plan was developed in November 2018; however, it has not been approved by the county administrator/board. A Facilities Projects Implementation Plan and Budget, updated as of April 24, 2020, reflects only the district's estimated annual capital-planning budget, but there is no proposed timeline for project action. The district, under new administration and a new county administrator, has not approved an updated Facilities Master Plan. The new plan should be based on the district's future instructional goals and allow the current administration to create a new responsive capital-planning timeline and budget for facilities expenditures. In this review, FCMAT found the district pursuing several projects and has made some progress following the 2018 draft Facilities Master Plan since the last review in 2019. A new comprehensive Facilities Master Plan needs to be written with all staff identified by the new county administrator participating to set the district on an updated continuous improvement plan as identified by previous community concerns and involvement and to include new projects and funding such as those included in the recently approved Measure I.

6. The district has not shown evidence of efforts to update its long-range school Facilities Master Plan, and the most current draft is dated November 2018. The district needs a facilities needs assessment and a Facilities Master Plan with costs and anticipated timeline.

7. FCMAT's review of information provided to the district's citizens' oversight committee, confirmed during FCMAT interviews, and a review of actual construction projects during site visits show that the district is moving forward with facility improvements. However, FCMAT interviews revealed that communication with the citizens' oversight committee could be better, including its communication with the county administrator/school board. The committee has also had no discussion about Measure I.

8. During FCMAT's interviews, discussion included previous FCMAT reports, the district's present project status and potential projects. The district's current needs and several problems are presented in detail in its November 2018 draft Facilities Master Plan but nothing more current was provided to the FCMAT review team. During the 2019 FCMAT interviews with district staff, they suggested that Morningside High School's athletic facilities should be updated to world class status. This desire was not spoken of during discussions in this year's review and inspection. District staff did state that a goal of making improvements to facilities would be to draw students back to the district and, as a result, increase student-driven funding.

9. FCMAT's 2019 review of the November 2018 draft Facilities Master Plan found state modernization projects being designed using LAWA funding as the district's local contribution. Those projects included but were not limited to, Payne Elementary, Oak Street Elementary, Morningside High and Woodworth-Monroe TK-8 projects.

10. LAWA had notified the district that the $44 million in allocated funds must be expended by December 31, 2020. In response, the district expedited the projects, and additional projects at sites such as Oak Street Elementary that were eligible to receive LAWA funds were approved against the allocation. In addition, staff stated the district is using the final funds available, approximately $18 million in Measure GG bonds, as its local contribution to support the LAWA projects.

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

Recommendations for Recovery

1. The district should review, revise and update its Facilities Master Plan and continue to do so biennially.

2. The district should recognize and address its excess facilities including the consideration of its iconic and historic sites.

3. The district should continue to consider removing dilapidated portable classrooms and not replace them during the "right sizing" or downsizing process as well as limiting any leasing of portables to a 59-month timeframe.

4. The district should update a facilities needs assessment and the Facilities Master Plan based on current enrollment projections. This plan will help clearly define the district's facility needs by each attendance boundary and site. The district should use this as a basis in considering the facility capacity needs and determine site specific issues that the district continues to face. A comprehensive team approach to include district staff and outside consultant(s) to determine existing conditions, district needs along with available funding is best to develop a plan of action.

5. When developing a Facilities Master Plan, the district should incorporate a current funding component on estimated need and available resources.

6. The district should improve communication with the citizens' oversight committee, including the committee's communication with the county administrator/school board. It should ensure that the oversight committee has discussions regarding Measure I.

7. The district should continue implementing the projects outlined in the soundproofing work plan. In doing so, the district should employ an expert to analyze LAWA funding and pursue further eligibility of school sites in future LAWA funding sources. In addition, the district should coordinate the sound mitigation work with other district projects and funding sources.

8. The district should continuously revise the soundproofing work plan as new projects are approved to receive LAWA funds and continue to leverage LAWA funds with available state funds. Consideration should also be given to other district funding sources such as Measure I. In addition, state funds could be available by 2023 if a new state school bond passes in the 2022 election.

9. The district should follow up with LAWA on any projects previously submitted for reconsideration of funding. The district should consider using future LAWA projects funding to leverage possible 2022 state modernization projects bond funding.

10. The district should ensure that all future LAWA funds are expended by the deadlines established. The district should make sure an administrator is identified and responsible for tracking LAWA expenditures and deadlines and/or the deadline determined by LAWA policies and requirements are met in a timely manner.

11. The district should update and use information obtained from the demographic study to align student enrollment capacity with its 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

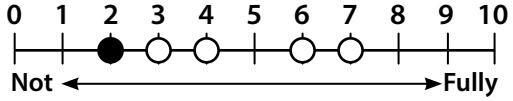
July 2018 Rating: 6

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 2

Implementation Scale:



2.8 Facility Planning

Professional Standard

The LEA has a facility planning committee.

Findings

1. Board Policy 7110 Facilities Master Plan, revised as of February 20, 2019 states in pertinent part the following:

   > To solicit broad input into the planning process, the Superintendent or designee may establish a facilities advisory committee consisting of staff, parents/guardians, and business, local government, and other community representatives. He/she also shall ensure that the public is informed of the need for construction and modernization of facilities and of the district's plans for facilities.

2. Previously, the district formed a District Advisory Committee to perform the following:

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

3. The District Advisory Committee is to serve in an advisory capacity to the county administrator and be comprised of one student, one parent, one classified staff member, one teacher, one facilities representative, one fiscal representative, one education administrator, one community member, one business community and one city government representative. The District Advisory Committee is not active since it has not met since January 31, 2018 and its last and final report was presented to the then state administrator/advisory board on February 7, 2018.

4. The district has previously completed the formation of its Citizens' Bond Oversight Committee (CBOC) for Measure GG, and its meeting agendas provided show that it has conducted three meetings during this review period, on May 7, 2020, July 9, 2020, and September 23, 2020. The district previously established bylaws for the Citizens'

Bond Oversight Committee to define the role of committee members, which is to ensure conformance with the ballot language of Measure GG. The committee member interviewed by the FCMAT study team indicated the committee wants to be involved in the district's bond oversight process and the committee is being adequately informed.

5. The CBO serves as the district's resource person for the Citizens' Bond Oversight Committee, and the previous CBO dedicated a significant amount of time increasing the committee's understanding of school facilities planning and construction. The district's facilities and operations staff and the consultants for facilities and construction do not regularly engage in providing support and information to the committee.

6. FCMAT interviews found that CBOC members now attend meetings, meetings are regular, and they have reached a quorum. The oversight committee meeting is essential to the approval of the Facilities Master Plan and direction, and to district and public trust. In FCMAT's interview, the CBOC member stated that the district has performed well most of the time and is providing information to the committee as required. An effective CBOC is necessary to make sure the district is improving its facilities and spending bond monies to the public's satisfaction.

7. FCMAT was not provided with updates from the district to the District Advisory Committee and the CBOC.

Recommendations for Recovery

1. The district should ensure that the District Advisory Committee is reinstated and continues to meet regularly, continue to constitute its membership as noted above and serve in an advisory capacity to the county administrator.

2. In addition to the CBO, the position responsible for facilities and operations and the district's architectural and construction management consultants should provide detailed costs and projects progress reports regularly to the Measure GG Citizens' Bond Oversight Committee, and to the new Measure I CBOC when established, to assure understanding of school capital facilities planning and construction projects.

3. The District Advisory Committee and Citizens' Bond Oversight Committee should be informed at least semiannually of the district's Facilities Master Plan, master plan progress of projects and timing and schedule of the district's future projects as defined in the bond described projects. Each project information presented should span the entire term of the project to provide committee members, old and new, a complete picture.

4. Annually at minimum, the district should inform the public in a regularly scheduled board meeting of the progress of the district's Facilities Master Plan, master plan progress of projects and timing and schedule of the district's future projects that has been presented to the Citizens' Bond Oversight Committee. A representative of the Citizens' Bond Oversight Committee should be present.

Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 3

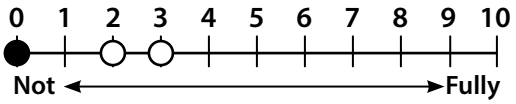
July 2017 Rating: 3

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

Implementation Scale: 

3.1 Facilities Improvement and Modernization

Legal Standard

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

Findings

1. The district last revised Board Policy 7110 Facilities Master Plan in February 2019. FCMAT found that the district is still presenting a Facilities Master Plan from 2012 and its updates to community. A draft Facilities Master Plan was updated and reviewed on November 27, 2018. The draft Facilities Master Plan was then presented in a PowerPoint presentation to the Citizens' Bond Oversight Committee on February 28, 2019, but no information was provided to support further progress on its development.

2. Although the 2012 Facilities Master Plan is comprehensive, it is out-of-date and needs to be updated because much has changed over the last nine years. As an example: Major roof repair needs exist at Bennett-Kew and, since it has not been addressed, it is leading to a significant structural problem on exit pathways. If not repaired, a much larger safety problem and repair project may be required that could entail removing or repairing the pathway structures that are connected to other buildings.

3. The following work was provided on a two-year IUSD Master Plan Projects lists 2019-20/2020-21:

   Woodworth-Monroe consolidation and improvements have been completed,

   Morningside High School, Oak Street Elementary and Payne projects are under construction,

   Bennett-Kew portables are nearing completion,

   Inglewood High School, Adult School Modernization and City Honors Campus Modification are being designed.

4. The district originally developed, and the then state administrator approved, the 2012 Facilities Master Plan at its November 18, 2015 regular board meeting.

5. Interviews indicated that the district office relocation and Hillcrest relocation are being planned, but no information was provided to confirm the date and costs of the projects.

6. The district's 2020-21 general fund budget as of January 1, 2021 contains a budget of $4,045,391 for routine restricted maintenance which met its 3% required minimum contribution at the 2020-21 first interim report. The district's deferred maintenance fund budget was empty for fiscal year 2019-20; the five-year deferred maintenance plan identifies $334,560 for maintenance needs and, as of January 14, 2021, the district shows a current year estimated deferred maintenance ending fund balance of $354,509.42.

7. The district passed $90 million in Measure GG general obligation bonds to provide additional funding for new construction, repairs, and modernization of school facilities. The district is expecting to use $18 million of Measure GG general obligation bonds in conjunction with LAWA funds to fund the projects. The list of projects includes Morningside High School modernization, Oak Street Elementary modernization, Warren Lane conversion and modernization, Bennett-Kew conversion and modernization, Parent Elementary wireless project, and painting and asphalt at various other sites.

8. Inglewood Unified School District Special Election in 2020 passed Measure I. The language for this measure states it is for Inglewood Unified School District Student Safety/ Health/Achievement, Classroom Repair Measure to repair/upgrade classrooms, including instructional technology, vocational/career education, roofs, plumbing, security/fire safety; remove asbestos, lead paint, mold; provide safe drinking water; and acquire, construct, repair sites, facilities, equipment. Inglewood Unified School District's Measure I authorized $240,000,000 in bonds.

9. State bond funding has been exhausted. However, the state is considering a bond election for school facilities in 2022, and the district should file its modernization projects with the OPSC to ensure that it is in line for future state funding as it becomes available.

10. The district does not have plans for modernization and career technical education (CTE) facilities submitted to OPSC for approval and potential state funding.

Recommendations for Recovery

1. The district should review, evaluate and update its Facilities Master Plan. When updated, the new Facilities Master Plan should be made public and adopted at a meeting of the county administrator/board.

2. The district should reexamine, update, finalize and acquire approval of a new facilities assessment and a new Facilities Master Plan using the latest data available regarding the district's facility needs, facility conditions and all funding resources. The new plan should be done in consideration of acquiring and maximizing state and other complementary funding available.

3. The new Facilities Master Plan should include alternate viable proposals for the modernization, demolition and addition of school facilities, including school consolidation.

4. When updating the district's project changes to the Facilities Master Plan, updates should be concisely explained, documented, identified and summarized to allow the readers to understand the changes without reviewing the entire comprehensive Facilities Master Plan.

5. At a minimum, the district should annually measure progress on the items included in the Facilities Master Plan.

6. The district should regularly provide information at District Advisory Committee, Measure GG Citizens' Bond Oversight Committee, Measure I Citizens' Bond Oversight Committee and board meetings regarding the various facility funds and the ongoing progress of projects over the short-term and include prospects of long-term future projects.

7. The district should semiannually present progress on the items included in the Facilities Master Plan and address short- and long-term projects. This progress information should be presented at an advisory board meeting, to the District Advisory Committee, and to the Citizens' Bond Oversight Committee(s).

8. The district should submit future modernization projects to OPSC as soon as possible even though the state has exhausted previous bond funding. All projects should be designed, acquire DSA approval and be submitted for OPSC funding approval as soon as possible.

9. The district should also consider whether career technical education state funding for its high schools should be sought. If the district chooses to move forward on future CTE funding, the district should contact other districts who previously received high CTE ratings and see if those districts' projects could benefit IUSD. In anticipation of future potential funding, the district should consider, identify and design potential projects.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 5

July 2016 Rating: 6

July 2017 Rating: 5

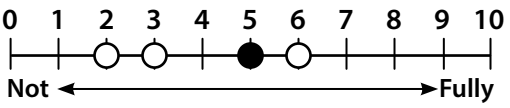
July 2018 Rating: 5

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic.

July 2021 Rating: 5

Implementation Scale:



3.3 Facilities Improvement and Modernization

Legal Standard

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

Findings

1. The district has an inventory of leased portables, and it appears to be updated.

2. The district has provided architectural records for all its relocatable buildings.

3. The district has site maps of each school site that provide the building layouts but exclude new portable building changes and do not provide all DSA identification numbers on each site.

4. The district has developed a comprehensive list of all its modular buildings in an effort to determine its status with the DSA in 2016 but many changes have occurred since that date. Architect services are used to establish DSA approval on all remaining modular buildings and provide completed status site plans.

5. FCMAT continues to be unable to confirm that all modular classrooms in the district have DSA approval; however, noteworthy progress has been made since the last review in 2019. The district appears to be continuing this process with the relocatable buildings.

6. The district has a historical practice of purchasing, or leasing through a long-term lease, relocatable buildings for use as permanent facilities. The district is continuing the process to remove or demolish additional dilapidated relocatable classrooms and terminating leases on leased relocatable classrooms to decrease its facility capacity as needed but much work remains.

7. The district moved two relocatable classrooms to the Payne site that were significantly dilapidated. The cost of moving the classrooms is a significant expense and likely considerably more than these buildings are worth. In addition, the classrooms were in poor structural condition and an eyesore. Moving the portables to Payne Elementary reportedly cost the district approximately $96,000 with new DSA approved modular buildings estimated at $67,000 per unit, including installation.

Recommendations for Recovery

1. The district should continue to examine its architectural records to confirm that all buildings meet statutory requirements. If buildings cannot be determined to meet these standards, the district should remove noncompliant buildings or make necessary improvements to get them DSA certified.

2. The district should continue using the services of the architect in the effort to gain DSA approval status of all its buildings. The site plans provided by the architect to the

district should be complete with all buildings and relocatables/portables each identified separately with DSA approval numbers and year of approval. The person using these documents should be able to reference them and use them as an a-at-glance document. These documents should be in a format that enables them to be used in large audience presentations.

3. The district should continue evaluating the need for and use of all its relocatable facilities and remove all unnecessary relocatable facilities.

4. The district should evaluate and scrutinize the relocation of any classrooms to ensure there are no more favorable options and to ensure incurring the cost of relocating is worthwhile. The district should not expend funds on relocating dilapidated classrooms.

5. The district should limit its use of relocatable buildings to essential need on a temporary (less than 60 month) basis.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 3

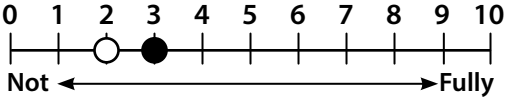
July 2018 Rating: 3

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



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

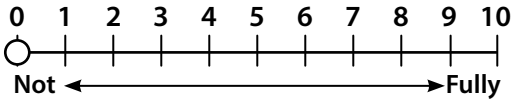
July 2018 Rating: N/A

July 2019 Rating: N/A

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: N/A

Implementation Scale:



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. In interviews, the CBO and the senior executive director of fiscal services indicated that they have some school construction experience and knowledge of project construction procedures.

2. The district does not have a permanently filled position with expertise and experience that is responsible for school facilities planning and construction management.

   As the district continues to look to fill the vacant deputy chief construction manager position, it should keep in mind that this department head should be experienced, well trained and knowledgeable of OPSC, CDE, DSA and local governmental agencies to oversee its facilities planning and construction functions and build organizational capacity in these areas.

   This position's needs and qualifications have not changed. This person should possess, at a minimum, knowledge of construction project management, delivery methods, construction legal claims avoidance practices, and management of all necessary consultants, including but not limited to funding, architectural, engineering, and construction delivery practices.

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

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

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

   The position should direct, supervise and formally evaluate the work of the staff assisting to accomplish comprehensive facilities master plan projects.

3. The district has hired a retired MOT director with experience as its interim deputy chief maintenance and operations officer. This solution is temporary; however, this person appears to possess the necessary experience and expertise to guide the district and can also help the district with future recruitment.

4. The chief facilities and operations officer position was vacated in January 2019, and a project and construction management firm with extensive knowledge of the DSA and OPSC supports the CBO on facilities issues. The use of consultants does not build organizational capacity and leaves the district dependent on outside sources for expertise. This problem has been consistent for several years with the district experiencing constant staff turnover.

5. The district staff stated they are managing consultants' services needed for facility project closeout for Measure GG projects and funding, and all the district's capital facilities projects cost accounting is performed and managed within its fiscal/accounting department.

6. The district needs to provide training opportunities for its management team members to increase their knowledge of OPSC and DSA. In addition, professional development may be needed for some clerical staff to properly support the deputy chief maintenance and operations officer and the Maintenance, Operations and Transportation Department.

Recommendations for Recovery

1. The district should seek a permanent, well-trained person for the deputy chief maintenance and operations officer position as soon as possible. The district should include staff and consultants who can assist in the hiring and determine the best person for the job and for the district.

2. The district should continue to obtain and support training for all staff members who will be involved in oversight and have responsibility for expending funds for construction and modernization projects.

3. The district should determine what kind of organization and staffing structure is needed and implement to support decision-making and accountability for facilities and capital improvement projects completed with LAWA, state and/or local funding.

4. The district staff should continue to seek further education and experience in selecting professional services needed for projects from organizations, such as CASBO and CASH. In addition, the district should seek assistance from other school district representatives and learn from their experiences with the type of services defined in the district's projects. This will help the district in consultant selection and management until administration is comfortable with all necessary selection decisions.

5. The district's Accounting Department should become directly involved in the regular and routine facility project accounting and continue to perform and oversee cost accounting for future projects. District accounting staff should also be provided with training in accounting methods required by the Office of Public School Construction auditing process.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 4

July 2017 Rating: 3

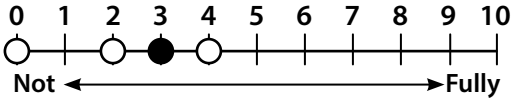
July 2018 Rating: 3

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



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 deputy chief maintenance and operations officer position is vacant. The position is filled with an interim who is a retired MOT director with many years of experience and the ability to manage the duties needed. Stability in facilities, maintenance and operations positions will be needed for the district's success. The district needs to adequately staff with well-trained and knowledgeable persons.

2. The district's present temporary staffing structure for overseeing and managing construction projects consists of the CBO, senior executive director of fiscal services, and custodian supervisor with continued support from an outside consultant, the Cordoba Corporation. This continued practice will be expensive and will cost the district much more than hiring adequately trained internal and dedicated district staffing. Additionally, the deputy chief construction manager position, which is head of the district Facilities Department, is vacant with the district relying on consultants to fill this void.

3. Since the 2019 review, the district has made progress in getting some major projects started and underway. The status of previously identified projects includes the following:

    - Completion of the merger of Woodworth Elementary and Monroe Middle School, which has led to the creation of the new Woodworth-Monroe TK-8 campus.
    - No information was provided or evidenced to confirm further progress with discussions of closing or converting the use of underutilized campuses. The district stated that the public had voiced an objection to closing the Worthington Elementary campus. School staff and administration stated there had been no recent discussions regarding the future of the campus.
    - Construction upgrades to the Morningside High School classrooms and construction improvements to Oak Street Elementary plans including the use of LAWA eligibility are underway.

4. In addition, shade structures and playground equipment have been added, replaced or repaired at several school sites, and many dilapidated portables have been removed. FCMAT's visit to Warren Lane Elementary found that the lunch area shade structures need to be repaired or replaced.

5. In interviews with FCMAT, district staff indicated they use final funds available from the Measure GG bond for projects such as the Morningside High School LAWA sound insulation modernization project, and Oak Street Elementary LAWA sound insulation project.

6. Maintenance staff appeared to have some review of the projects being designed, but the process could be improved.

Recommendations for Recovery

1. The district should continue to establish a staffing and organizational structure with clearly defined roles and lines of authority to manage the expenditure of construction funds provided under Measure GG and Measure I. The structure should include positions responsible for all communication with the county administrator's daily administration and decision-making, purchasing and bidding procedures, budgeting and accounting project funds, maintaining project records, approving project change orders, and providing public information.

2. The district should continue using an independent program manager to implement capital improvement projects using Measure GG, Measure I and LAWA funds. It should also continue to outsource construction project management for projects an as-needed until an adequate staffing structure is developed that can manage the projects. However, district administration should fill vacant positions identified in this report with qualified, permanent personnel as soon as possible.

3. The district still faces future substantial school improvement projects throughout the district and must plan the needs and funding over a long period of time. It should consider hiring a personnel consultant specializing in facilities development and construction to acquire properly educated and trained staff to meet the district's future project management demands.

4. The district should continue to employ an independent auditor to audit the Measure GG expenditures at the end of final expenses. It should also employ an independent auditor to audit the Measure I expenditures once they are incurred to ensure that funds have been expended according to the provisions contained in Education Code 15278 and the intended use of the bond.

5. Expenditures of funds from bond proceeds should be accounted for separately in the district accounting records to allow for individual project identification and accountability. These expenditures reports should be available for review as necessary and should be comprehensive, including information from the first to the final expense. Individual project reports should be able to be reported over multiple years and be available for review as necessary.

6. The district should repair or replace the lunch area shade structures at Warren Lane Elementary.

7. Assign a person representing MOT as a part of the design team during the project programming process. Each step of the progress of the design should be reviewed by each MOT department head. Reviews should be at least at 25%, 50%, 75% and 100%. Final plan approval should not be given until MOT and school administrators have reviewed.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 5

July 2017 Rating: 4

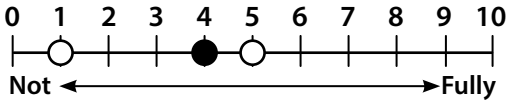
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



4.2 Construction of Projects

Professional Standard

The LEA maintains appropriate project records and drawings.

Findings

1. The district has established an organized records retention facility.

2. This facility previously held records related to all past construction projects, including bid documents, state school facility records, and architectural drawings. With new construction projects taking place, the district should continue to pack, label and permanently retain older records.

3. Prior records had been organized by school site and were easy to locate. The district had also implemented a checkout system for users who requested to view or check out the documents. Interviews indicated these elements are intended to continue with the new construction documents, and that most recent records and drawings are also delivered and archived in electronic format.

4. The district does not have a documented process and procedures handbook to ensure electronic file retention of construction records. The handbook should also include roles and responsibilities of maintenance staff and a process to routinely evaluate the records retention process and its implementation.

5. District staff stated that many, but not all, records available via electronic files were now accessible to maintenance staff via electronic tablet.

Recommendations for Recovery

1. All construction project records in the records retention facility should be electronically created to scale, backed up regularly and be stored on-site with a copy at a separate safe location preferably a location with fire and water protection.

2. The district should create and implement a required process and procedures handbook for the district's electronic file retention library as outlined above.

3. The district should continue to maintain the facilities and construction records it has already organized and retain them permanently. Plans and specifications, contract documents, and materials specifications should never be destroyed.

4. A directory should be created for the facilities records repository indicating the exact records available and their location. The directory should be very detailed so it can be searched and accessed easily by district staff.

5. The district should consult with legal counsel to determine which documents, contracts, plans and specifications are required for permanent records retention. The district may elect to follow CASBO suggestions for electronic document storage until a legal opinion can be authored by the district's legal counsel on the subject. Experience indicates that such reviews are a slow and time-consuming process and patience must be exercised; the district should refrain from any purging of documents until the process is complete.

6. A system of developing accurate as-built drawings and specification should be detailed and developed with district staff inclusion. District staff should be shown accurate as-built drawings are being developed monthly as projects are being built so district staff or its consultants can confirm accuracy.

7. A system should be developed to ensure all project architects and contractors provide all necessary documents for each project in an electronic format. Final payments should be held from each architect and contractors until this information is confirmed and given to the district.

8. The district should continue developing and implementing a system for electronic archiving and continue to request electronic copies of all records and drawings. The district should require the contracted architects to save and provide to the district electronic files including construction contracts documents consistent with the district's current electronic storage standards.

9. The district should annually evaluate electronic storage software and continue to update saved files so the district's facility and project records are secure, accessible and readable. The district may need to update the software regularly and as necessary due to software improvements.

10. The district should regularly take project pictures of all work that is to be concealed, such as underground utilities and piping, and add these to its electronic library filing system for future access by work crews and contractors during any maintenance, modernization, and new construction projects. These pictures may need to be stored on several projects, but most of all, these photos will save maintenance technicians labor and guessing in what and how it was built.

11. The district should never destroy paper files but should store them in a safe, secure and moisture-free environment. However, if paper files/documents are converted to an electronic format, the hard copy files/documents should be maintained in accordance with Education Code Section 35254.

12. The district should create a policy to allow original paper documents to be removed only when absolutely necessary and only when no other option exists. If this occurs, the district staff should make sure approved and contracted experienced staff verify that an exact electronic copy exists. No outside people should be allowed to handle documents unless they are bonded, district-approved vendors capable of handling the documents and process.

13. At all times, bonded contractors should handle paper originals at the district site and the district should never allow private firms to take documents. They should only identify the documents they require to finish the projects they are contracted to complete. This policy should also consider allowing only the release of electronic copies.

14. The district should have a paper printer that can print electronic files to scale for MOT workers to use in the field. MOT workers should make notes and sketches on prints to later be turned into a new updated file.

Standard Fully Implemented

July 2013 Rating: 8

July 2014 Rating: 8

July 2015 Rating: 9

July 2016 Rating: 9

July 2017 Rating: 9

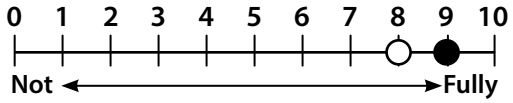
July 2018 Rating: 9

July 2019 Rating: 9

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 9

Implementation Scale:



6.1 Facilities Maintenance and Operations

Legal Standard

The LEA is in compliance with requirement of the Williams case settlement. The governing board provides clean and operable flush toilets for students' use; toilet facilities are adequate and maintained. All buildings and grounds are maintained. (EC 17576, 17592.70-17592.73, 35186; CCR Title 5, Section 631, Section 4683, Section 14030)

Findings

1. LACOE conducted four of its eight facilities inspections required under the Williams Act by November 2020 using the Facilities Inspection Tool (FIT), and three of those schools reviewed received overall ratings of good and exemplary. The fourth was under construction, and LACOE believed it would be unfair to issue a rating under those conditions. The district performed preinspections on the sites to be inspected by LACOE but did not conduct facilities inspections of schools not visited by LACOE.

2. See also FCMAT's comments regarding restroom cleanliness at Standard 1.8.

3. The district's routine restricted maintenance account budgeted $4,045,391 for the 2020-21 fiscal year, this includes allocations for staff, repairs, parts and contracted services.

4. FCMAT's site visits found that modernization work has been completed in the Monroe Middle School section of the newly combined Woodworth-Monroe TK-8 site. Additional modernization work was in progress at Morningside High School and Parent Elementary School. New relocatable classrooms were being installed at Bennett-Kew Elementary School. While this is positive, a significant degradation of capital facilities exists and continues at many other facilities. The district's Maintenance, Operations and Transportation Department has not implemented preventive maintenance measures and operates in a reactionary mode.

5. The district's overall facilities capacity is more than twice the amount needed to house its total student enrollment. Most of this excess capacity is old and in disrepair. As a result, the district is confronted with maintaining more than twice the facilities needed to serve its students. As a first step toward reductions in facilities, the district is decreasing the number of portable classrooms through the demolition of dilapidated buildings.

6. The district's Maintenance, Operations and Transportation Department staffing is undersized relative to the size of the district, and the amount of building square footage that needs to be maintained.

7. As the district cannot handle all work orders, those generated as a result of unsafe or unsanitary conditions are now given priority in the SchoolDude work order system.

8. The concrete walkways at the secondary and middle school sites continue to be heavily stained with chewing gum. During site visits, FCMAT observed the removal of gum at Inglewood High School. Administrators indicated that the removal is a high priority, and special efforts have been implemented to begin a systematic removal of chewing gum stains.

Recommendations for Recovery

1. The district should continue facilities inspections as required by the Williams Settlement and conducted by LACOE.

2. The district should reinstate facilities inspections at all school sites, especially those not covered by the LACOE visits, and use the FIT form to perform the inspections.

3. The district should adequately fund its Maintenance, Operations and Transportation Department budget to meet statutory funding requirements and to ensure adequate maintenance of its school sites as required under the Williams legislation.

4. The district should continue utilizing pressure washers with enough power to properly clean including the removal of chewing gum residue off concrete walkways and increase accountability to ensure cleaning occurs as needed.

5. The district should continue to monitor the inventory of maintenance and cleaning equipment, including pressure washers, to ensure that equipment is available for use as needed.

6. When students and staff are on sites, the district should continue to require the school site administration or designee to conduct frequent daily inspections of all restroom facilities several times per day to ensure they are clean, stocked and fixtures are in proper working order and accessible during school hours.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 5

July 2016 Rating: 3

July 2017 Rating: 4

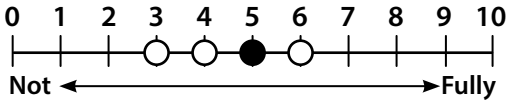
July 2018 Rating: 6

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



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 2020-21 first interim total routine restricted maintenance account budget was $4,045,391, which exceeds the account requirement under EC 17070.75

2. At the time of interviews, the CBO indicated that at the end of the 2019-20 fiscal year, the RRMA had not expended all of its budgeted funds. Additionally, the CBO reports that based on spending patterns, the ending balance for RRMA will again have a remaining balance for the 2020-21 fiscal year. These balances in RRMA are due to the district shifting to a distance learning platform as a result of the COVID-19 school shutdown. Students and the teaching staff have not been on campuses since March 13, 2020.

3. Every site visited by FCMAT had facility maintenance issues. The district should consider using its funds to the fullest possible extent in light of the district's significant facility needs. Field visits and interviews indicated that the district did not take advantage of "empty" campuses by scheduling more intrusive major maintenance projects. Had this occurred, these types of projects would have had little to no interference on student learning or site safety when sites reopen.

4. At the time of interviews, the deputy chief maintenance and operations officer position was filled with an interim staff member. While this may be a short-term benefit because the district cannot hire an individual with expertise quickly, it poses long-term challenges because the district is not hiring a staff member who will keep historical and institutional knowledge. Staff indicated the interim deputy chief maintenance and operations officer was knowledgeable of the department budget and exercised his authority to allocate funds for projects within RRMA.

5. As of February 2021, approximately 42% of fiscal year 2020-21 and approximately 40% of the RRMA budget remained. Of concern is the district's management of the RRMA budget. A review of the budgetary documents provided indicated that two of the budget accounts had been overdrawn, while others had 100% of their original balance remaining. The overdrawn accounts were for outside contractors, indicating the district has relied heavily on contractors during the last seven months.

6. The district provided FCMAT with a multiyear plan for preventive and deferred maintenance. The five-year deferred maintenance plan was essentially outdated, with the 2020-21 year being the last year in the plan. 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 preventive maintenance plan

provided included maintenance projects and reminders to perform routine items such as fire alarm and lead testing, salvage nonoperational vehicles and salvaging desks and chairs, but also included $212,460 in HVAC projects.

7. In previous years, the Maintenance, Operations and Transportation Department staff stated they had the opportunity to review planned capital facility projects and had recommended various types of infrastructure related repairs or maintenance to take place at the same time as the capital projects. However, with the change in leadership and the deputy chief maintenance and operations officer filled as an interim position, there was no evidence that the maintenance staff was able to provide input in planning for capital projects. The maintenance staff provides a critical nexus between field conditions and the development of the scope of capital projects, and the loss of their input risks optimization and efficacy of the projects and funds.

8. The district does not fully use the PMDirect module of SchoolDude, which is intended to be used to proactively schedule routine preventive maintenance work such as inspections and servicing of HVAC, roofing, fire alarms, etc. The district continues to address its maintenance issues as needed and does not have a budget for planned preventive maintenance projects that address the critical needs of major infrastructure related systems.

Recommendations for Recovery

1. The district should continue to maintain its maintenance budget at an amount necessary to meet the requirements of EC 17070.75 and should consider utilizing it fully.

2. The district should update its five-year deferred maintenance and its preventive maintenance plans to include current facility conditions and needs even though it is no longer a legal requirement.

3. The district should address projects identified in the comprehensive, multiyear preventive and deferred maintenance plan. Additionally, accurate funding estimates should be used when projecting needed budget allocations.

4. When the deputy chief maintenance and operations officer position is filled, the district should ensure the new hire is given the authority to oversee the routine restricted maintenance account budget.

5. To ensure accurate budgeting, budget accounts should match expenditures to the timeline of the fiscal year. If unexpected expenses are incurred, budget transfers should be made.

6. Any position(s) that are extended authority to oversee the routine restricted maintenance budget should be trained to read and understand their budget and its appropriate use. Those positions should have the authority and ability to allocate funds to appropriate projects and repairs. The budget should be regularly monitored with the goal of expending funds fully by the end of the fiscal year.

7. The district should implement a multiyear maintenance and equipment replacement plan to ensure transparency, accountability, and make certain that funds are spent on the proper needs of the district.

8. The district should create a maintenance project list that identifies the need to repair or replace large, deferred maintenance items, such as roofs, asphalt, cement, underground utilities, boilers, HVAC units, electrical systems, etc. based on life cycle costs.

9. While the district operates in the distance learning platform, major maintenance projects should be scheduled to take advantage of the limited number of people on campus.

10. The district should include maintenance staff in the planning process 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.

11. The Maintenance, Operations and Transportation Department should expand the use of the PMDirect module of SchoolDude.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 6

July 2016 Rating: 6

July 2017 Rating: 6

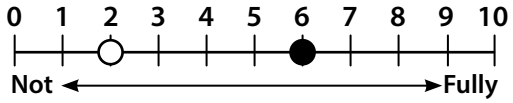
July 2018 Rating: 6

July 2019 Rating: 6

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 6

Implementation Scale:



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. Board Policy and Administrative Regulation 3511 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. One of the strategies in implementing effective and sustainable resource practices listed in the policy is minimizing utility costs. To accomplish this, tracking utility costs and energy consumption is necessary.

2. There is no system to track utility costs or energy consumption. Interviews indicated no reviews of energy consumption are performed. In the last review, the director of fiscal services tracked and monitored the district's utility bills.

3. The district does not utilize an EMS although it had a limited computerized system in the past.

4. During interviews in 2017, the district indicated a comprehensive energy analysis was completed. The district entered into an agreement with Alliance Building Solutions, Inc. on October 12, 2016 to provide the work and services necessary to install interior and exterior LED lighting, energy-efficient HVAC upgrades, and building automation and controls. No subsequent analysis has been completed.

5. During interviews in 2016, the district indicated it intended to hire a part-time person to monitor utility costs and assist with behavioral changes regarding utility usage. The United States Environmental Protection Agency Energy Star program demonstrates that behavioral changes, training, and energy use tracking, allow an organization to create a self-sustaining energy conservation program. Interviews in 2017, 2018, 2019 and 2021confirm this position had not been filled.

Recommendations for Recovery

1. The district should identify a district-level person dedicated to monitoring energy usage and cost, focusing on staff behavioral changes regarding energy usage and identifying programs to help increase energy efficiency.

2. The district should develop and implement a process to track utility costs and energy consumption and comply with Board Policy and Administrative Regulation 3511. This process should incorporate using the district's utility providers' online monitoring tools. These tools can include energy usage charts, demand response programs, and smart meters.

3. Energy conservation measures include interior occupancy sensors, lighting retrofits, and new HVAC equipment. Based on this, the district should assess the capability of its energy management system and consider its repair or replacement to expand the capabilities beyond these three areas.

4. The district should include the of energy efficiency projects into its modernization projects identified in Measure GG and Measure I.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 1

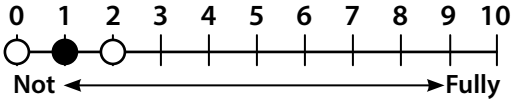
July 2017 Rating: 2

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

Implementation Scale: 

6.4 Facilities Maintenance and Operations

Professional Standard

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

Findings

1. The district continues to keep adequate maintenance records and has inventoried all the tools, materials, supplies and equipment that are stored at the maintenance and operations/central warehouse facility. The district continues to organize and improve the maintenance and operations/central warehouse facility with removal or discarding of unused or antiquated equipment.

2. Employees who are required to perform custodial, maintenance, or groundskeeping work are generally provided with adequate supplies and equipment to perform their tasks in a timely manner. The limited number of restrooms observed during site visits were well stocked and cleaned. Due to the limited number of staff members and students on site, the restrooms had little use, and some restrooms in unused areas were locked. Additionally, site custodians checked and cleaned available restrooms hourly as a result of increased cleaning measures to combat COVID-19 transmission concerns.

3. School sites order custodial supplies from a central warehouse via the financial management system (PeopleSoft). The senior storekeeper orders all supplies for the warehouse. The custodian supervisor oversees the fulfillment of the maintenance and custodial supply requisitions from the school sites.

4. The district maintains a computerized inventory of the supplies kept at the central warehouse through the LACOE inventory control system; however, FCMAT was not provided with documentation of periodic or annual physical inventory counts. FCMAT observed through PeopleSoft and a visit to the central warehouse that stock for custodial cleaning and paper products appeared sufficient to ensure orders from school sites can be completely filled regularly. FCMAT observed a stockpile of supplies at the warehouse purchased in response to COVID-19 needs and in preparation for the return to on-campus instruction.

5. FCMAT observed that most schools maintain a small number of custodial supplies at the site, but they did not maintain a written or computerized supply inventory.

6. The district hired a new custodian supervisor in January 2021. The custodian supervisor was promoted from within the district but was not aware of the custodial handbook nor does it appear that expectations were set related to his daily duties.

7. During site visits, FCMAT observed that many sites have identified areas for the storage of custodial supplies. Many custodial closets have storage racks, and most were orderly and neat. This allows the custodian supervisor to quickly assess the contents and supplies. Due to the limited use of paper products during the school closure, sites had a limited supply of goods; however, as the district transitions back to in-person learning, orderly storage of custodial closets will become more important.

8. FCMAT found adequate records of training for maintenance, custodial and groundskeeping staff. Training covered general topics such as ladder safety, defensive driving, blood-borne pathogens, warehouse safety and workplace safety. Additionally, trainings for specific job descriptions were completed. Those included forklift training, CPR, asbestos awareness, and first aid. Additionally, the district provided training related to safety procedures, cleaning and disinfecting specific to COVID-19. The district continues to complete annual trainings with thorough documentation and record keeping, despite the limitations of meeting in person.

9. Because there is no in-person instruction, the procedure of monitoring and policing student restrooms has been suspended; however, custodians regularly inspect and clean staff restrooms. When the district returns to in-person instruction, site custodians should monitor restrooms and check for unsanitary conditions. Site custodians at the secondary level should police restrooms during passing periods to ensure supplies such as sanitizer, soap and paper products are fully stocked in each restroom. The custodian supervisor has created a checklist for this process.

10. During the 2019 site visits, FCMAT was informed that many new pieces of equipment (such as the "I-mop") had been purchased and provided to site custodians. At that time, only one "I-mop" was found at a site and did not appear to be used regularly. The "I-mops" were not found during the recent visit. All sites now appear to have auto-scrubbers, new backpack vacuums and pressure washers. All elementary sites have carpet cleaners. Additionally, some sites have been provided with walk behind floor scrubbers.

11. With students absent from campuses for approximately 11 months, FCMAT expected a higher level of cleanliness in all areas. During site visits, FCMAT observed most classrooms had not been deep cleaned, and they appeared disorderly with stacks of paper and all wall art/decorations still in place. The time absent student traffic would have been ideal to deep clean classrooms, work rooms, cafeteria, and kitchens.

Recommendations for Recovery

1. The district should continue to maintain and keep current a computerized inventory system for all MOT supplies, tools, and equipment. A schedule for replacement should also be developed.

2. The district should continue to provide staff with adequate supplies and equipment to perform their tasks.

3. The LACOE\PeopleSoft inventory system should be expanded, if possible, to school sites and networked with the central warehouse to support the direct ordering of supplies, communication of order status, and historical supply usage.

4. The supply inventory system should be periodically checked during the year, and a complete physical inventory count and reconciliation should be completed at least once per year to ensure count and value accuracy.

5. The district should continue to maintain a minimum inventory of custodial and maintenance supplies and equipment to support timely access to essential items based on the ordering information contained in the supply inventory system.

6. With the assistance of the custodian supervisor, sites should develop their own inventory for custodial supplies. The site administrator and the custodian supervisor should regularly review the inventory. The site administrator should always have access to custodial closets and the ability to perform random audits of inventory. Sites should standardize the amount of material in stock based on the number of restrooms and the student population. The approval for ordering site custodial supplies should come from the school site administrator and be reviewed by the custodian supervisor. An inventory list should be maintained in each custodial closet.

7. The district should continue to provide all custodial, maintenance and groundskeeping employees with training in the use of all products, equipment, procedures, safety and best practices. Records of all training including instructor, topic, dates, and attendees should be maintained. Additionally, if staff are provided equipment and trained to use it, the district should ensure that staff implement its regular use.

8. The district should monitor industry best practices for maintenance, groundskeeping and custodial trades and provide equipment and training based on those professional procedures. This will ensure that current techniques are the most effective.

9. The district should ensure when new individuals are hired in leadership positions, such as the custodian supervisor, specialized on-boarding training is provided. Additionally, setting clear expectations for job performance limits confusion and will increase employee and organizational success.

10. The district should take the opportunity to deep clean facilities when sites are free of students for more than a day or two.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 4

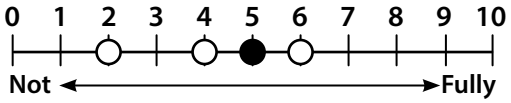
July 2018 Rating: 6

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 5

Implementation Scale:



6.5 Facilities Maintenance and Operations

Professional Standard

Procedures are in place for evaluating the quality of the work performed by maintenance and operations staff, and evaluations are completed regularly.

Findings

1. The district has procedures for evaluating the quality of work performed by the maintenance and operations staff.

2. The district has developed an organizational chart for the Maintenance, Operations, and Transportation Department that outlines supervisory and evaluation responsibilities. The reporting structure includes a custodian supervisor, who directly oversees day and night site custodians. However, during field visits, staff reported that the site administrators supervise the custodians with support and evaluation input provided by the custodian supervisor. The district has changed this reporting structure multiple times in the last several years.

3. The district's organizational charts and job descriptions have discrepancies in position names. For example, one organizational chart lists a custodial supervisor while another organizational chart and the job description calls the position custodian supervisor.

4. The deputy chief maintenance and operations officer position directly oversees approximately 20 FTE staff, including an administrative assistant, transportation coordinator, custodian supervisor, maintenance supervisor and maintenance and groundskeeping employees. Although span of control refers to the number of subordinates reporting directly to a supervisor, it may also refer to the number of departments a supervisor can reasonably manage. The deputy chief maintenance and operations officer position has a maintenance supervisor to assist with maintenance oversight responsibilities but, according to the organizational chart and interviews, the skilled maintenance specialists do not report to the maintenance supervisor.

5. At the time of FCMAT's visit, evaluations for all maintenance, custodial, groundskeeping and transportation staff members had not been completed for 2020-21. The district waived evaluations for the 2020-21 year because of the changing demands and availability resulting from the COVID-19 pandemic.

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

Recommendations for Recovery

1. The district should follow its adopted procedures for the evaluation of district maintenance and operations staff. Evaluations should be completed according to district timelines. The Human Resources Department should monitor evaluations and ensure

they are completed as prescribed and align with collective bargaining agreements. The Human Resources Department should verify that the appropriate signatures are on each evaluation.

2. The district should review and maintain its organizational chart for the Maintenance, Operations, and Transportation Department and update it as changes are made. This information should be distributed to all sites and affected personnel in the district.

3. The district should ensure that site administrators include the custodian supervisor during the evaluation process. The custodian supervisor should address technical skills, while the principals address soft skills, such as communication, interaction with staff and responsiveness.

4. When the district hires a permanent deputy chief maintenance and operations officer, the proper span of control should be determined to ensure their responsibilities are evenly balanced and adequate supervision is provided.

5. The district should provide the custodian supervisor formal training in employee performance evaluations. This will ensure those evaluations meet all legal and collective bargaining requirements.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 4

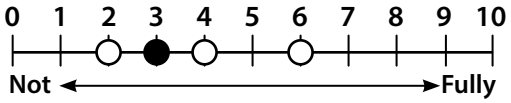
July 2018 Rating: 6

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



6.6 Facilities Maintenance and Operations

Professional Standard

The LEA has identified major areas of custodial and maintenance responsibility and specific jobs to be performed. Written job descriptions for custodial and maintenance positions delineate the major areas of responsibility for each position.

Findings

1. The district has updated the organizational chart for the Maintenance, Operations, and Transportation Department to indicate all maintenance, operations, and groundskeeping positions report to the deputy chief maintenance and operations officer. The district added a custodian supervisor in the 2017-18 fiscal year who oversees all site custodians in conjunction with the site principals. As of January 2021, a site custodian was promoted to fill the vacancy in the custodian supervisor position. This continues to show the district's commitment to adequate custodian supervision.

2. FCMAT was provided updated job descriptions with revision dates indicating board approval with the exception of the job description provided for the maintenance & operations supervisor. 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 risk of Americans with Disabilities Act claims.

3. The district developed a custodial handbook in January 2017 that identifies cleaning methods and performance standards for custodial positions. The handbook is available on the district website under the Facilities, Maintenance, Operations and Transportation section. In previous years, staff reported that all custodial staff had received this handbook and had been trained to its content. During site visits, FCMAT observed a mixed response from both principals and custodians as to availability of the custodial handbook, indicating new site administrators and custodians had not been trained regarding the existence or content of the handbook.

4. The district has modified work schedules for maintenance, groundskeepers, and custodians during the COVID-19 pandemic. FCMAT was provided only a general schedule with start and stop times. Specific schedules for custodians were not provided. Field interviews indicate that site custodians had modified their daily task schedules with input from their respective site administrators.

5. During the 2017-18 site visits, staff reported that the custodian supervisor had started monitoring custodial performance using an activity tracker process, and each custodian's

activities were logged for an entire shift and opportunities for efficiency were noted. During site visits in 2019, there was no reported use of this process. Again for the 2021 visit, potentially due to limited attendance on campuses because of COVID-19, there was not reported use of the activity tracker.

6. The district does not have a handbook for maintenance and groundskeeping personnel, which identifies maintenance strategies, performance standards and organizational structure.

Recommendations for Recovery

1. The district should routinely review and maintain its organizational chart for the Maintenance, Operations, and Transportation Department and update it as changes are made. This should be communicated to site staff to ensure that problems or commendations are communicated through the proper chain of command.

2. All maintenance and custodial job descriptions should be reviewed, updated, board approved and published in a standardized format. Job descriptions should reflect the roles, tasks, and supervisory responsibilities under the current organization structure.

3. With the implementation of a custodial handbook, the district should continue using the cleaning methods and performance standards as part of employee evaluation criteria. The handbook should be regularly updated, at least every year, with the latest best practices and employees trained accordingly.

4. The district should frequently review and modify work schedules as allowed and to align with COVID-19 needs. Specific schedules by position and site should be developed to ensure coverage and accountability.

5. The district should reinstate the custodial activity tracker process to monitor site custodial staff and ensure custodial activities are efficient. Schedules should be detailed, outlining normal tasks, describing each facet of the task and assigning an allotted time to each task. Additionally, substitute custodians will be able to follow these types of schedules with limited instruction. A detailed work schedule also ensures equal distribution of the workload.

6. The district should develop a maintenance and groundskeeping handbook. This will ensure staff is aware of performance standards and provide a basis for performance evaluations.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

July 2016 Rating: 4

July 2017 Rating: 5

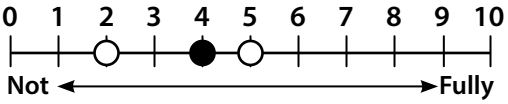
July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



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. Little has changed or advanced in this standard since the last review in 2019.

2. The district does not have a written preventive or routine maintenance plan. An effective preventive maintenance plan includes major system components such as painting, electrical and technology upgrades, HVAC servicing, roofing, flooring, asphalt resurfacing, electrical upgrading, and plumbing repair.

3. The district does not maintain a schedule for repairing or replacing equipment. Therefore, facility modernization projects may not consider the upgrades of critical infrastructure components needed to meet current educational delivery demands.

4. The work order system allows for the reporting of issues that require the Maintenance, Operations and Transportation Department's attention. The deputy chief maintenance and operations officer or the department's administrative assistant assigns daily work orders to the maintenance staff based on immediate site needs.

5. At the time of document review, the work order system indicated that approximately 158 work orders were open/pending. Documentation provided to FCMAT indicated that many work orders were completed in a timely manner. Interviews with site administrators indicate that the maintenance staff is responsive to work orders, but at times, follow up phone calls or emails are required to help expedite some repairs. This is a significant reduction in open/pending work orders as compared to the previous review (2018-19, which identified 450) but this is expected with district shifting to distance learning, which resulted in fewer issues reported.

6. The district is in the process of reducing the amount of used facility square footage, but in the interim, the Maintenance, Operations and Transportation Department is not adequately staffed to maintain the existing facilities.

7. The district has implemented SchoolDude, which became the active computerized work order system in October 2016. Principals report they have access to the system and are comfortable navigating through the program but indicate school site office managers track most work orders. Principals report that they routinely upload pictures to the work order requests, which often results in a faster response because it clearly communicates the severity of a particular problem.

8. The district has subscribed to the preventive maintenance module, PMDirect, in the SchoolDude program but it appears there is no preventive maintenance plan. A review of provided documents for preventive maintenance work orders appears to be routine reactive work orders rather than proactive preventive maintenance.

9. The district does not use the preventive maintenance module to generate work orders for recurring maintenance tasks before they become areas of need or even emergencies.

Recommendations for Recovery

1. The district should develop a written, comprehensive and proactive preventive maintenance plan that includes identified annual preventive maintenance projects, service intervals, long-term repair/replacement schedules, and costs as part of the overall fiscal recovery plan. The preventive maintenance plan should be reviewed and updated no less than annually. The district should provide annual budget allocations to support the plan.

2. The district should establish a system of evaluating repair or replacement of equipment based on age, repair frequency, cost to repair, and replacement cost. The district should regularly budget for the repair and replacement of necessary maintenance equipment.

3. The district should create a list of regularly scheduled preventive maintenance tasks in the work order system to include items such as testing emergency lighting, cleaning roof gutters, fixing roof leaks, clearing storm drain inlets, and cleaning and repair of equipment. Work orders should be regularly reviewed and analyzed to identify recurring needs, and these needs should be incorporated into maintenance project planning.

4. The district should consult with maintenance, groundskeeping, and site custodial staff when developing a preventive maintenance plan and facility modernization projects. Employees in these departments have historical knowledge and/or site-specific awareness of critical components that need replacement and maintenance.

5. Maintenance, Operations and Transportation Department's work order review procedures should be established and communicated to maintenance staff and site administrators. After work orders are completed, they should be electronically signed by the employee performing the work and the site principal, as well as reviewed by the department head for timeliness, efficiency, and cost. The district should review its organizational structure and budget to determine if additional staff can be added to assist in completing maintenance work orders.

6. The district should continue the use of the SchoolDude work order system and continue to provide training to all district maintenance and applicable site personnel in its use.

7. The district should implement the use of the PMDirect preventive maintenance module to generate work orders for recurring maintenance tasks.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 1

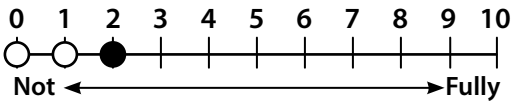
July 2017 Rating: 1

July 2018 Rating: 2

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 2

Implementation Scale: 

6.8 Facilities Maintenance and Operations

Professional Standard

The LEA has planned and implemented a maintenance program that includes an inventory of all facilities and equipment that will require maintenance and replacement. Data should include the estimated life expectancies, replacement timelines, and the financial resources needed to maintain the facilities.

Findings

1. Little change has occurred in satisfying this standard since the last review in 2019.

2. FCMAT's site visits reflected a variety of facility or equipment needs.

3. As was also discussed in Standard 6.1, site visits indicate a significant degradation of capital facilities that still exists even though there has been little use of facilities in the past year. The district has not implemented a preventive/proactive maintenance plan. The district Maintenance, Operations and Transportation Department operates in a reactionary mode, resulting in the inability of the maintenance staff to keep up with the decay, affecting district operations.

4. The district has a master inventory of facilities, but it is not current. On April 15, 2015 the district awarded a contract to AssetWorks to complete a physical asset inventory and provide services to bar code, tag assets, and provide an exception report. The district had not updated this asset list at the time of fieldwork During a previous review of this documentation, all items on this inventory list had not been updated. A list of district relocatable buildings was provided for this review. The list contained the relocatable buildings that have been removed from Bennett-Kew Elementary School, indicating the master list is not kept up to date. See Standard 10.5 and 16.1 in the finance section for further details.

5. The district had developed a detailed inventory by site, including building square footage, site acreage, quantity of landscape turf, and quantity of asphalt. These documents were not provided for this review, so it is unknown if the district updates this information.

6. The district does not maintain an equipment replacement schedule.

7. The district does not complete a biannual physical inventory.

Recommendations for Recovery

1. The district should use a current building inventory list to determine accurate maintenance and operations staffing levels using CASBO and Florida's Department of Education formulas.

2. The district should develop a replacement schedule for all its equipment, including a list of funding sources for equipment purchased with federal funds. The district should annually budget for the replacement of necessary equipment based on the replacement schedule it develops.

3. The district should inventory capital items that have a useful life of one year or more and cost $500 or more per unit. If items are purchased with federal funds, the district is required to include additional information in its inventory records, including the funding source, titleholder, and percent of federal participation pursuant to 34 CFR 80.32 and 5 CCR 3946. In addition, 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.

4. The district should ensure that it annually updates its detailed inventory of buildings, including building square footage, site acreage, major equipment installation dates (e.g. HVAC units and electrical equipment), quantity of landscape turf, and quantity of asphalt.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0

July 2017 Rating: 2

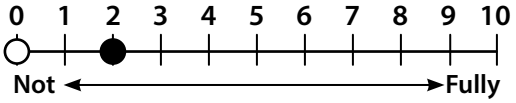
July 2018 Rating: 2

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 2

Implementation Scale:



6.9 Facilities Maintenance and Operations

Professional Standard

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

Findings

1. In October 2016, the Maintenance, Operations and Transportation Department began using SchoolDude as the district's work order system. All open work orders in the previous software system, Track-It, were converted to SchoolDude. The district has fully embraced the use of SchoolDude; however, staff reported during interviews that it is considering moving to another work order system. A specific reason was not provided, but this poses a potential problem because there could be a loss of historical data.

2. The district has provided training for the use of SchoolDude to principals, vice principals, office managers, and maintenance staff.

3. The Maintenance, Operations and Transportation Department administrative secretary electronically organizes work orders and assigns them daily to the maintenance staff. The deputy chief maintenance and operations officer monitors this process and will prioritize and reassign work based on emergency or technical expertise needed to complete a specific work order.

4. Maintenance staff has been issued electronic tablets, which has replaced the need to print work orders. The maintenance staff is expected to electronically document all time associated with each work order.

5. The SchoolDude work order system has the capability to be updated in real time. While the maintenance staff regularly updates details about assigned work orders, it is not done daily. This is verified by interviews with site principals. Principals indicate they do not sign off on the work orders once completed but can check the work order system to determine the status of a work order request. Site administrators report that the need for follow up phone calls to the Maintenance, Operations and Transportation Department has been reduced because of the effective use of the work order system. Staff also reported the chief operating officer has increased communication of work order status.

6. Principals report that most work orders are addressed in a timely manner; however, all maintenance activities are reactionary, with only a limited amount of maintenance activities being preventive.

7. Vandalism and/or tagging is not identified on the work orders and tracked. The district does not know how much effort in time and materials is expended to address this work; however, site and department staff interviews indicated these tasks regularly divert them from scheduled work. During site visits, the FCMAT team learned that the district

prioritized responding to vandalism and tagging; however, this item is not included in the work order system. Staff reported that the first order of business daily was to address any tagging that occurred the prior night.

Recommendations for Recovery

1. The district should continue to expand the information that is recorded in the work order system. Work orders should be updated daily with information such as the status of the repair, parts or material used, and labor hours required to complete a work order. This should be done at least daily to ensure timely and accurate communication to site staff. This system would allow the Maintenance, Operations and Transportation Department to better predict required budgets for the future and the personnel required to complete work orders in a timely manner. Additionally, it can reduce the need for site administrators to follow up on pending work orders. Updating the work order system timely will also help the district to track productivity and costs and assist with the prioritization and assignment of work.

2. The Maintenance, Operations and Transportation Department administrative secretary should continue to assign work orders.

3. The Maintenance, Operations and Transportation Department should immediately communicate to school site administration when work orders are completed. This should be done both electronically through the work order system and with face-to-face communication. This will allow site administration to verify the completion of work orders.

4. The Maintenance, Operations and Transportation Department should use work order information to help the district determine accurate maintenance and operations staffing levels. Formulas such as those developed by CASBO and Florida's Department of Education can assist in these calculations.

5. The district should review its organizational structure and budget to determine if additional maintenance staff should be added to assist in completing maintenance work orders and to ensure work orders are completed in a timely manner.

6. The district should implement policies and procedures to determine work order priority and estimated completion dates as part of the feedback to school sites.

7. The district should consider tracking and creating a report for vandalism and tagging work orders by site, location on sites, types of vandalism and occurrence.

8. The district should consider the impact, advantages and disadvantages when considering changing work order systems. SchoolDude has been utilized for approximately five years and contains a significant amount of historical data. The majority of site administrators and employees who use the system are well trained in its use. In addition, the district has not fully utilized the functionality of the current system. Changing systems, without a significant reason to do so, may require extensive staff training, data input and potential loss of historical data.

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

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

July 2016 Rating: 4

July 2017 Rating: 5

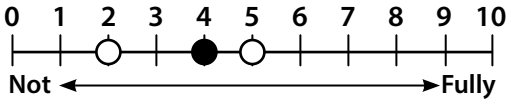
July 2018 Rating: 5

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

Implementation Scale:



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. Board Policy 7110 was revised in February 2019. This policy states that one component of the facilities master plan 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."

2. Board Policy 7110 authorizes the development of a facilities master plan based on district needs and aligned with the district's goals for the instructional program. In 2012, the district prepared a facilities implementation plan that addresses facility conditions in relationship to educational program development. The plan contained a comprehensive inventory of attributes for each of the district school sites, the available facilities and plans for their improvement. There is also a comparative assessment of the sites and their existing needs across a range of areas, such as flooring, electrical, computing capacity and other quantifiable metrics. A district Facilities Master Plan was approved at the November 18, 2015 regular board meeting.

3. The district has created multiple project lists for various sites. However, because of a loss in enrollment and changing leadership, those priorities have changed frequently.

4. In November 2018, the district refocused the type and scope of projects throughout the district. Additionally, the district Facilities Master Plan, updated in November 2018 to include changes in the district is not board approved, and continued to exclude a condition assessment of campus infrastructure or major system components and strictly focused on renovation and new construction.

5. In March 2019, the district refocused the type and scope of projects throughout the district. Because of continued declining enrollment, the district is trying to balance the closure of some facilities, or reduction in used space, with the needs of the community. As of the time of FCMAT's 2019 site visits, school consolidation had been addressed at two sites, and the district's administrators were considering future consolidation.

6. As of April 24, 2020, the district has again refocused the type and scope of projects. The district provided FCMAT its Facilities Projects Implementation Plan and Budget for the 2019-20 fiscal year. The estimated budgets include funds from Measure GG, LAWA and other facility funds. This list contains many projects that are "on hold' or "TBD" (to be determined.) Recently approved Measure I funds have not yet been incorporated into the project plan and budget.

7. The district utilized the services of CTPED Safe Schools to develop a campus security assessment report for each of its campuses.

8. In November 2012, the district passed Measure GG, which provides $90 million for future construction projects. The bond language identifies all district sites as eligible for improvements including school site health, safety and security projects; renovation, repair, upgrade, and construction projects; wiring and technology for instructional support and learning projects; and other miscellaneous projects such as issues identified during construction, unforeseen conditions, rentals/leases, and other work necessary to complete these projects.

9. In November 2020, the district passed Measure I, which provides $240 million for future construction projects. The bond language identifies all district sites as eligible for improvements including school site health, safety and security projects; renovation, repair, upgrade, and construction projects; wiring and technology for instructional support and learning projects; and other miscellaneous projects such as issues identified during construction, unforeseen conditions, rentals/leases, and other work necessary to complete these projects. The passage of Measure I continues to demonstrate the community's support in upgrading facilities.

10. LACOE performs Williams Act inspections on eight of the district's sites. The district performs preinspections on the sites scheduled for a LACOE visit and should conduct inspections on the remaining sites.

Recommendations for Recovery

1. As required by the policy, "the master plan shall be regularly reviewed and updated as necessary to reflect changes in the educational program, existing facilities, finances, or demographic data."

2. When updating its Facilities Master Plan, the district should include the required components as follows:

   > …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. Because of continued decreasing enrollment, the district should implement a balanced action of school consolidation, which allows the limited funds from Measures GG and I to be used equitably and efficiently. The district should also update the Facilities Master Plan and submit it to the county administrator/board for approval. This updated plan should reflect the strategic plans for school consolidation and elimination of unused buildings as well as infrastructure or major system components. Once this plan is updated and approved, the district should implement it with fidelity.

4. The recommendations developed in the campus security assessment reports should be implemented as funding allows at each school campus.

5. In expending the funds from Measure GG and Measure I outlined in the scope of projects identified in the bond language, the district should organize and prioritize the projects to maximize attendance areas and physical capacity of each site, and account for decreasing enrollment projections before using funds to enhance school sites.

6. The district should perform Williams Act inspections on all sites to ensure every site has accurate information for inclusion in the School Accountability Report Card (SARC) and facility deficiencies can be identified.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 3

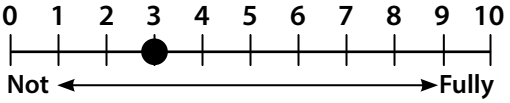
July 2018 Rating: 3

July 2019 Rating: 3

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



7.4 Instructional Program Issues

Professional Standard

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

Findings

1. The district has implemented a team approach to groundskeeping duties in which teams visit sites routinely to maintain the grounds, landscaping, and gardening. The district maintains a landscaping schedule. Each employee in the Groundskeeping Department has been provided a workday schedule and an updated job description.

2. Principals interviewed by FCMAT indicated varied satisfaction with the landscaping conditions at their sites. They believe that the groundskeeping staff is inadequate to maintain the current facilities at an appropriate level of care. There is a lack of clear role and conflicting responsibility between the district landscaping/groundskeeping crew and site staff about who is responsible for removing weeds in flower beds, along buildings and fences, and in the cracks of hard surfaces. As a result, these weeds are left to grow in those areas. Additionally, staff reported to FCMAT that an outside contractor had been hired to perform tree trimming, weed abatement at La Tijera (on the steep road embankment) and some of the routine landscaping at all district sites. This was due to the lack of staffing in the Groundskeeping Department. FCMAT continues to observe a regression of general landscape conditions at many of the sites that were visited.

3. The Maintenance, Operations and Transportation Department's organizational chart identifies a clear reporting structure and chain of command for the Groundskeeping Department. The reporting structure indicates the deputy chief maintenance and operations officer oversees approximately 26 FTEs, including an administrative assistant, document control specialist, transportation coordinator, custodian supervisor, maintenance supervisor and maintenance and grounds employees. Although span of control refers to the number of areas of responsibility and subordinates reporting directly to a supervisor, it may also refer to the number of departments a supervisor can reasonably manage. The deputy chief maintenance and operations officer position has management assistance in the maintenance area of responsibility, but according to the organizational chart, groundskeeping and skilled maintenance specialists do not report to the maintenance supervisor.

4. The district provides groundskeepers with appropriate equipment such as mowers, blowers, weed eaters, and turf edgers. At the time of FCMAT's field visit, many of the tools used by the Groundskeeping Department had recently been stolen from the maintenance yard. The district was in the process of replacing that equipment and changing the way this equipment was stored overnight.

5. The landscaping condition at the sites visited by FCMAT had regressed in prior reviews and continues to regress. FCMAT witnessed many areas that are poorly maintained and show signs of neglect. This included excessive lawn growth and weeds growing from cracks in the asphalt at Morningside High School, the turf in between the classroom wings at Payne Elementary had excessive growth, indicated by dandelion development, and excessive weed growth at the Woodworth-Monroe campus. Additionally, during site visits, FCMAT did not observe the groundskeeping crew working at any of the district sites. Interviews with site administration indicate that the groundskeeping team schedule was inconsistent. Administrators were not always aware of their schools' scheduled day of service and noted how the schedule is routinely changed or adjusted without any notification to site administration. Site principals indicate a lack of adequate staffing, proper training and antiquated irrigation infrastructure. The conditions continue to prevent significant improvements in the district's overall landscape condition.

6. Interviews and documents indicate the former chief facilities and operations officer began the 2018-19 school year by making visits to school sites and reviewing the general condition of the schools with principals. Those visits appeared to have stopped by the end of 2018. During the visits, the former chief facilities and operations officer, in conjunction with site principals or office managers, completed an internal document titled "School Inspection Report." The document did not include the type of work orders, preventive, or reactive actions that were taken as a result of the site visit. This document also does not allow a principal or director to document the current condition of turf, irrigation, floral plantings, or pruning. FCMAT did not see or hear of this "School Inspection Report" during this year's visit indicating it may no longer be in use.

7. At the time of interviews, the Groundskeeping Department had five FTE positions; however, staff reported that at least one grounds worker had been absent for a significant portion of the year due to an on-the-job injury.

8. The district adopted Board Policy 3510 – Green School Operations in August 2014, which includes considering sustainability and student health in making landscaping decisions.

9. In 2016-17, the district was negotiating the purchase of a cloud-based irrigation clock system with Weathermatic. According to documents provided to FCMAT, this project was later cancelled and has not been implemented. The district does not have a centralized irrigation control system that aligns with Board Policy 3510, which has the goal to reduce water consumption for irrigation purposes.

10. During previous visits, FCMAT had observed a draft version of a groundskeeping handbook that identifies and requires a wide range of knowledge of horticulture, pest control, weed abatement, use of pesticides and landscaping methods and performance standards for groundskeeper positions. During the 2020-21 visit, the district did not provide a draft or final version of the groundskeeping handbook indicating it may not have been completed nor implemented. Once developed, all groundskeeper staff should receive this handbook and have been trained to its content. During site visits, FCMAT observed both principals and groundskeepers were somewhat familiar with the grounds maintenance and cleaning methods, but a handbook would help facilitate training and accountability.

Recommendations for Recovery

1. The district should regularly review and evaluate the team-scheduling concept to ensure its effectiveness and develop and adopt minimum standards for grounds maintenance and team performance.

2. The district should review its organizational structure, budget along with latest industry tools to determine if groundskeeping staff and/or equipment should be adjusted to properly complete groundskeeping work. If it is determined that additional staffing is required, this could prevent the need to hire outside contractors to perform routine landscaping work. This review should also be undertaken to ensure appropriate span of control that allows the deputy chief maintenance and operations officer to adequately supervise the groundskeeping and skilled maintenance workers.

   As a component of that review, the deputy chief maintenance and operations officer should consider revising the reporting structure so the skilled maintenance employees report to the maintenance supervisor.

3. The deputy chief maintenance and operations officer should review with site administration specific concerns related to landscape and curb appeal conditions when visiting school sites. The deputy chief maintenance and operations officer should modify the gardeners' work schedules as needed to address individual site needs. Any changes to the groundskeeping scheduled should be communicated to site administrators.

4. The equipment for the traveling groundskeeping team should be clearly identified, specifically assigned, and securing methods implemented to safeguard it from loss.

5. The district should consider new water conservation landscaping designs at each of its sites to conform to Board Policy 3510. A water conserving irrigation system should be evaluated and implemented with fidelity.

6. The district should use the inventoried amounts of ornamental and athletic turf to determine accurate groundskeeping staffing levels. Formulas developed by agencies such as Florida's Department of Education can assist in these calculations.

7. The district should use a revised School Inspection Report that includes information regarding the current condition of turf, irrigation, floral plantings, and pruning.

8. When determining the appropriate staffing level, the district should create descriptive word pictures that identify the acceptable level of care to ensure the conditions on its campuses meet the standards of the community and support the district's educational mission. Example descriptions can be found using guidelines from the Association of Physical Plant Administrators.

9. The district should utilize local vendors, community colleges, and various online trainings and webinars to ensure groundskeeping personnel have up-to-date knowledge and skills.

10. The district should develop, distribute and utilize a grounds maintenance handbook to facilitate training and accountability among groundskeeping personnel.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 5

July 2016 Rating: 4

July 2017 Rating: 4

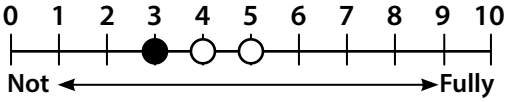
July 2018 Rating: 5

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

Implementation Scale:



8.2 Community Use of Facilities

Professional Standard

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

Findings

1. Board Policy 1330 recognizes that district facilities are a community resource authorized for use by community groups if they do not interfere with school activities. The district has made district facilities available to responsible organizations, associations and individuals of the community for appropriate activities.

2. During the period under review by FCMAT, the district did not allow any community use of facilities because of the restrictions created and implemented by the COVID-19 pandemic. However, the approval process continues to incorporate both site- and district-level approvals.

3. The district continues to follow Board Policy 1330 and Administrative Regulation 1330, which were revised April 17, 2019. The district follows a facilities use manual and fee schedule last updated in October 2019, which are available on the district website.

4. The district has continued to receive requests for the use of its facilities from the public during the period of this review and maintains a list of all organizations who have made community facility use requests.

Recommendations for Recovery

1. The district should continue to facilitate and promote community use of facilities and to make available information and the application for use of facilities forms on the district webpage.

2. The district should continue to allow community use of school facilities when it is determined by state and county officials to be safe to allow public uses following the end of COVID-19 restrictions.

3. Use of facilities requirements and fees should be regularly reviewed to ensure that community use does not encroach on school resources and prevent the district from achieving its own established goals and priorities nor should they be exorbitant and limiting to community use.

4. The district should maintain community use facilities in good condition.

Standard Fully Implemented

July 2013 Rating: 7

July 2014 Rating: 8

July 2015 Rating: 8

July 2016 Rating: 8

July 2017 Rating: 9

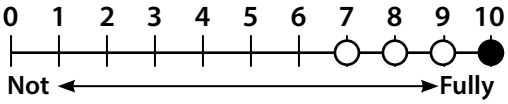
July 2018 Rating: 9

July 2019 Rating: 10

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 10

Implementation Scale:



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. Information on the status of school facilities improvement projects and the condition of school facilities is posted on the district webpage in the monthly IUSD Progress Report, and in the Construction Projects section of the website.

2. The district also publishes an email-based newsletter that is available via subscription as well as a Communication to Parents, Staff, and Community available on the district website, which contains updates on district facility project activities. The district no longer publishes a printed newsletter, which was previously distributed throughout the community.

3. The district has continued its Measure GG Citizens' Bond Oversight Committee and has held three scheduled meetings in the past year. Meeting agendas, minutes, and presentation materials are posted on the district website, as well as public comment request forms and annual audit information. Interviews with committee members indicate that there have been communication issues between the committee and the district. For example, a member indicated that the district was seeking applications for new members to serve on the committee, but that they were not aware of any vacancies on the committee, and the district has given them no information on why they are seeking new members.

4. At the time of the visit by FCMAT the district was in the process of forming another CBOC to meet the oversight requirement of the recent Measure I School Facility Bond passed by the district in November 2020. The district was seeking members for the new committee, and applications were due February 8, 2021. The district indicated it intends to combine the membership of the Measure I Citizens' Bond Oversight Committee with the existing Measure GG Citizens' Bond Oversight Committee to form one single Citizens' Bond Oversight Committee to oversee both bond measures.

5. The district posts all of its recent SARC information on the district webpage, which include the sections titled *School Facility Good Repair Status* and *Deficiencies and Repairs*. These sections outline the results of the sites' most recent facilities inspections utilizing the state's FIT form, which were completed by both the LACOE and Inglewood Unified staff. This inspection determines the school facility's good repair status using ratings of good condition, fair condition or poor condition.

Recommendations for Recovery

1. Information on the status of school facilities improvement projects and the conditions of school facilities should continue to be updated regularly and posted on the district website through its *IUSD Progress Report*, and *Construction Projects* features.

2. The district should continue to distribute its monthly e-newsletter to help keep the local community informed of its facility projects.

3. The district should provide clear written communication to its current members on the Citizens' Bond Oversight Committee for Measure GG regarding any changes to the committee structure or its intention to combine it with another bond oversight committee.

4. The district should continue to publish its SARC forms, which include facility conditions, on its website each year.

Standard Fully Implemented

July 2013 Rating: 6

July 2014 Rating: 6

July 2015 Rating: 7

July 2016 Rating: 6

July 2017 Rating: 7

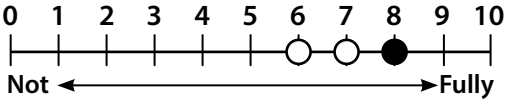
July 2018 Rating: 7

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 8

Implementation Scale:



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. Board Policy 7160 supports the access of charter school students to safe and adequate facilities and was last updated August 20, 2014. Under this board policy, the district is required to make facilities available to eligible charter schools in accordance with law. These facilities are to be contiguous, furnished, equipped, and sufficient to accommodate students in conditions reasonably equivalent to those of students attending other district schools.

2. The district approved the nonrenewal of five charter school petitions (Today's Fresh Start; Truth Academy Charter; Environmental Charter High School; Children of Promise Prep Academy; Elevate Charter) and approved the renewal of two charter petitions (Inner City Education Foundation; Amino Inglewood Charter High School) in the past two years.

3. The district utilizes the services of an outside consultant to monitor and audit the charter schools operating within the district.

Recommendations for Recovery

1. The district should evaluate the need to update Board Policy and Administrative Regulation 7160 to ensure they reflect the latest legal requirements and suit the district's needs.

2. The district should continue to maintain compliance with Board Policy and Administrative Regulation 7160 supporting charter school facility needs requests.

3. The district should consider facilities use requests and new charter school petitions 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

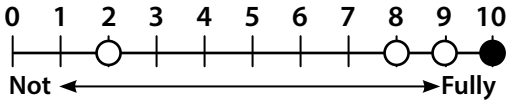
July 2018 Rating: 10

July 2019 Rating: 10

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 10

Implementation Scale:



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. In previous reviews the district had developed and provided a Purchasing/Warehouse Procedures/Guidelines manual that provided guidelines, policies and procedures governing the Purchasing/Warehouse Department. The district provided FCMAT's finance team with its Purchasing/Warehouse Procedures/Guidelines manual. The manual was undated; however, a reference regarding a bid limit of $95,200 suggested that it had not been updated with the increased bid threshold effective January 1, 2021. The manual contains some purchasing best practices and interpretations of laws and rules and regulations for school districts; however, it has some deficiencies (see Standard 10.5 in the finance section for further details). It is essential for the district to maintain, reference and implement a written manual that provides purchasing and inventory management policies, guidelines and procedures.

2. According to the senior storekeeper's job description, they are responsible for purchasing all the supplies held in the warehouse.

3. The district has hired a new individual to fill the position of senior storekeeper.

4. Documentation provided and reviewed indicates that there is a reasonable number of open purchase orders. Open purchase orders are to identify those who are authorized to purchase supplies or noncapitalized equipment on behalf of the district; however, as with prior review findings, they do not consistently contain information identifying authorized users.

5. During site visits and interviews with site administration, there were no reports of missing deliveries or deliveries that were shorted with supplies.

Recommendations for Recovery

1. All district purchasing procedures should be communicated to the appropriate staff members. With hiring of new personnel, the district will need to ensure these employees are trained to follow department and district policy and procedures.

2. The district should develop a schedule to routinely review and update the purchasing procedures manual at a frequency that supports the district's processes and coincides with the district's purchasing authority renewal schedule. This schedule should become part of the manual and assigned staff should update and publish this document accordingly. The date of the update should also be displayed on the manual.

3. The district should continue to maintain a justifiable number of open purchase orders in use by the Maintenance, 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 of purchasing best practices and district policy.

5. The district should consider having site administrators or a specific designee included in the proof of delivery process for materials that are delivered to their sites. This will ensure they have firsthand knowledge of discrepancies in material orders and receipts.

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

Implementation Scale:

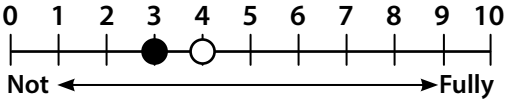


Table of Facilities Management Ratings

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
1.1	LEGAL STANDARD – SCHOOL SAFETY The LEA has adopted policies and regulations and implemented written plans describing procedures to be followed in case of emergency, in accordance with required regulations. All school administrators are conversant with these policies and procedures. (EC 32001-32290, 35295-35297, 46390-46392, 49505; GC 3100, 8607; CCR Title 5, Section 550, Section 560; Title 8, Section 3220; Title 19, Section 2400)	2	2	3	3	5	7	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7
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
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
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
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
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

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
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
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
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
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
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
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
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
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

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
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
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
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
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
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
6.2	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

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
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
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
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
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
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

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
6.8	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has planned and implemented a maintenance program that includes an inventory of all facilities and equipment that will require maintenance and replacement. Data should include estimated life expectancies, replacement timelines and the financial resources needed to maintain the facilities.	0	0	0	0	2	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2
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
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
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
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
9.1	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

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
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
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
Collective Average Rating		**2.24**	**2.59**	**3.81**	**3.94**	**4.65**	**5.29**	**5.13**	**–**	**4.71**

Glossary of Acronyms

ACRONYM	DEFINITION
AB	Assembly Bill
ADA	Average Daily Attendance
AON	AON Risk Solutions
AP	Advanced Placement
AR	Administrative Regulation
ASCIP	Alliance of Schools for Cooperative Insurance Programs
BB	Board Bylaw
BCBA	Board Certified Behavioral Assistant
BP	Board Policy
CALPADS	California Longitudinal Pupil Achievement Data System
CalPro	California Professional Employees
CAASPP	California Assessment of Student Performance and Progress
CASBO	California Association of School Business Officials
CASH	Coalition for Adequate School Housing
CBEDS	California Basic Educational Data System
CBO	Chief Business Official
CBOC	Citizen's Bond Oversight Committee
CCR	California Code of Regulations
CCSS	Common Core State Standards
CDE	California Department of Education
CFR	Code of Federal Regulations
CODESP	Cooperative Organization for the Development of Employee Selection Procedures
CoI	Cycle of Inquiry
COO	Chief Operating Officer
CPI	Consumer Price Index
CPSEL	California Professional Standards for Education Leaders
CSBA	California School Boards Association
CSTP	California Standards for the Teaching Profession
CTE	Career Technical Education
CTF	California Teleconnect Fund
CUPCCAA	California Uniform Public Construction Cost Accounting Act
DELAC	District English Learner Advisory Committee
DIBELS	Dynamic Indicators of Basic Early Literacy Skills
DIR	Department of Industrial Relations
DLP	Distance Learning Plan
DSA	Division of the State Architect
DTAC	District Technology Advisory Committee
EC	Education Code
EDD	Employment Development Department
EEOC	Equal Employment Opportunity Commission
ELAC	English/Language Arts
ELAC	English Learner Advisory Committee
ELD	English Language Development

ELL	English Language Learner
ELPAC	English Language Proficiency Assessments for California
EMS	Energy Management System
ENA	Exclusive Negotiating Agreement
FCMAT	Fiscal Crisis and Management Assistance Team
FIT	Facilities Inspection Tool
FPM	Federal Program Monitoring
FPPC	California Fair Political Practices Commission
FSP	Fiscal Stabilization Plan
FTE	Full-Time Equivalents
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education
GO	General Obligation
HR	Human Resources
HRS	Human Resource System
I-Bank	California Infrastructure and Economic Development Bank
IAB	Interim Assessment Block
ICA	Interim Comprehensive Assessment
ICHS	Inglewood Continuation High School
IEP	Individualized Education Plan
IHS	Inglewood High School
IIPP	Injury and Illness Prevention Plan
IT	Information Technology
ITA	Inglewood Teachers Association
ITC	Instructional Technology Committee
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
LCP	Learning Continuity and Attendance Plan
LRE	Least Restrictive Environment
MOT	Maintenance, Operations and Transportation
MOU	Memorandum of Understanding
MTSS	Multi-Tiered System of Supports
MYFP	Multiyear Financial Projection
NPA	Nonpublic Agency
NPS	Nonpublic School
NSLP	National School Lunch Program
OMB	Office of Management and Budget
OPEB	Other Post-Employment Benefits
OPSC	Office of Public School Construction
OPUS	Online Public Update for Schools
PBIS	Positive Behavior Interventions and Supports

PC	Personnel Commission
PCASC	Personnel Commissioners Association of Southern California
PCC	Public Contract Code
PGL	Participating Ground Lease
PTA	Parent Teacher Association
PTO	Parent Teacher Organization
RAD	Reports and Data
RFQ	Request for Qualifications
RRMA	Routine Restricted Maintenance Account
RSTS	Regional School Transportation Services
RtI	Response to Intervention
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SARB	Student Attendance Review Board
SARC	School Accountability Report Card
SART	Student Attendance Review Team
SAS	Statements on Auditing Standards
SB	Senate Bill
SBAC	Smarter Balanced Assessment Consortium
SCROC	Southern California Regional Occupational Center
SD/OI	Severely Disabled/Orthopedically Impaired
SDS	Safety Data Sheet
SEID	Statewide Educator Identifier
SEIS	Special Education Information System
SIR	IUSD Systemic Instructional Review
SIS	Student Information System
SMART	Specific, Measurable, Attainable, Relevant and Time-Bound
SPI	Superintendent of Public Instruction
SPSA	Single Plans for Student Achievement
SSC	School Site Council
SSN	Social Security Number
SST	Student Study Team
TRANS	Tax and Revenue Anticipation Notes
UCP	Uniform Complaint Procedures
USC	United States Code
VARs	Value-Added Resellers