

Inglewood Unified School District

JULY 2016

PROGRESS REPORT



Inglewood Unified School District

**Follow-up Review
July 2016**

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 10,500 students in 18 schools in the city of Inglewood and an adjacent section of unincorporated Los Angeles County (Ladera Heights). The district's schools include one preschool child development center, three TK-5 schools, seven TK-6 schools, one TK-8 school, one middle (6-8) school, one middle (7-8) school, three high schools, one dependent charter school (TK-8), and one career technical education/adult education/alternative education school. The district has one preschool child development center, and numerous independent charter schools are also located in the district.

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

The funds for the emergency appropriation (loan) to support cash flow in the district were initially to be issued, as provided for in the legislation, by the California Infrastructure and Economic Development Bank (I-Bank). The I-Bank typically would sell bonds to investors to raise the capital for this purpose. Temporary loans were made from the state's general fund to provide cash flow during the period before the I-Bank bonds were sold. Before they were sold, Assembly Bill 86, Statutes of 2013, 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, 53% of the emergency state loan funding, leaving a balance of \$26 million available. While the district is receiving greater state apportionment revenues through the Local Control Funding Formula (LCFF) because of its high unduplicated pupil counts for students who are low-income, English learners or foster youth, the district continues a pattern of deficit spending.

The district is also continuing to experience declining enrollment, and approximately 484 students left its schools for the 2015-16 school year. This decrease is less than the approximately 530-student decrease in 2014-15 but represents a total 2,810 student (or 21.2%) decrease since 2010-11 with the district now having 18 schools instead of 19 in 2010-11. The district must reduce expenditures in the general fund to immediately decrease the structural deficit. Thus far, Inglewood Unified has not had to make further draws on the emergency appropriation because of the implementation of

the LCFF and the additional funds this has brought to the district. However, the additional revenue alone will not resolve its solvency issues, which are exacerbated by declining enrollment. FCMAT has further concerns regarding the district's use of its LCFF supplemental and concentration grant funds and whether those funds are being used to serve targeted student populations or whether they are being used for all students. While the latter is allowable, it may hamper the district's ability to keep pace with its peers, comply with 5 CCR 15496(a) and lead to the need to include large increases in expenditures and services to meet the minimum proportionality percentage requirements by fiscal year 2020-21, the state projected timeline for full implementation of the LCFF.

Coupled with the current structural deficit and the additional burden of salary increases, fiscal recovery efforts are also constrained by ongoing costs to the district's general fund to cover the annual debt service payment of \$1.83 million on the state emergency appropriation, which began in November 2014 and will end in November 2033. This payment has been included in the district's current multiyear financial projections.

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

During the first months of state administration, the initial state administrator resigned because of a contractual dispute regarding a collective bargaining agreement that was signed without the consent of the CDE. The assistant superintendent of business services subsequently became the interim state administrator and remained in this position, filling a dual role, until July 1, 2013. On July 1, 2013, a permanent state administrator was appointed, who was called a state trustee based on subsequent legislation, AB 86, Chapter 48/2013. On October 15, 2015, a new state administrator was appointed and remains in place at the time of this report.

FCMAT's current review has found that the district has not made sufficient progress in making budget reductions to eliminate its operating deficit. The district's general fund multiyear financial projection for the 2015-16 second interim projected unrestricted general fund operating deficits of approximately \$1.4 million and \$251,000 for fiscal years 2015-16 and 2017-18, respectively. Fiscal year 2016-17 showed unrestricted general fund revenues exceeding expenditures by \$1.8 million. While the 2015-16 second interim general fund multiyear projection did not include a detailed list of assumptions used to create the projection, FCMAT understands that the 5% salary increase recently negotiated with its bargaining units was not included in the projection.

In reviewing the district's 2015-16 third interim report, the district projects unrestricted general fund deficit spending of \$655,000, \$974,000 and \$1.8 million for fiscal years 2015-16, 2016-17 and 2017-18, respectively. This report was obtained from the June 1, 2016 special board agenda available online, but did not include a list of detailed assumptions used to create the multiyear

financial projection. Consequently, FCMAT is uncertain if the recently negotiated 5% salary increase is included in these amounts. Additionally, because of the amount of time between the state administrator's approval of the salary increase and the third interim report, it would be anticipated that inclusion of the salary increase at third interim would have driven salary/benefit expenditures higher.

Comparing these two interim reports shows large fluctuations in both revenues and expenditures during a fairly stable economic environment. For example, LCFF revenues decreased by \$2.1 million, salaries/benefits decreased by \$755,000, books and supplies decreased by \$1.2 million, services and other operating expenditures decreased by \$3.1 million while capital outlay increased by \$2.3 million. Both reports also included large negative adjustments to certificated salaries ranging from \$531,000 to \$2.2 million. Given that these reports were prepared within two and half months of one another and without detailed assumptions and explanations for these variances, it is difficult to assess district finances. Decreases and large negative adjustments to salaries and benefits make no sense given a recently negotiated compensation increase.

At its March 9, 2016 board meeting, the district approved resolutions to release and reassign three certificated administrative positions, to nonreelect 14 certificated probationary employees and to reduce certificated positions by 36.4 full-time equivalents (FTEs) in an effort to address deficit spending and declining enrollment. The resolutions of May 11, 2016 implemented the release and reassignment of three certificated administrative positions and certificated layoffs, reducing the number of positions from 36.4 FTE to 27.0 FTE. No resolution had been submitted regarding layoffs for classified staff as of the writing of this report.

The district placed a \$90 million general obligation bond called Measure GG on the ballot on November 6, 2012, and won 86.1% voter approval. The district issued \$30 million in bonds on July 16, 2013 to begin to address capital facility's needs and the bond proceeds were deposited into the district's building fund (fund 21). Because Measure GG was placed on the ballot as a Proposition 39 bond measure, expenditure of the funds requires the formation of a citizens' oversight committee, and the district has now completed the formation of this committee as required under Education Code Section 15282. However, the length of time that has elapsed since the July 2013 \$30 million bond issuance with no expenditure of the funds continues to place the district in the position of possibly having to address the issue of arbitrage.

The district also continues to plan on utilizing the Los Angeles World Airports (LAWA) sound mitigation funds and has received confirmation of a \$44 million award. The district has identified five priority sites for the use of the LAWA funds. Facilities continue to experience a multitude of custodial and maintenance needs. At its November 18, 2015 regular board meeting, the state administrator approved a districtwide facilities master plan that identifies the needs of each of its school sites, a capital planning budget for facilities expenditures and is aligned with the district's instructional goals.

The district reached three-year settlements with both its certificated and classified bargaining units in February and March 2016. In these agreements, the district agreed to an across-the-board salary increase of 5% (3% retroactive to July 1, 2015 and an additional 2% effective March 1, 2016), but was also able to obtain concessions regarding reduction of the soft cap on health benefits effective for the 2017 insurance year (January 1 – December 31, 2017), imposition of restrictions on certain employee leaves, reduction of the cost of retiree health benefits and, for the certificated bargaining unit, and an exclusion from the requirements under LCFF to reduce average class sizes in grades TK-3.

The district has now had four state administrator/trustees during a four-year period, creating some unrest and uncertainty regarding organizational development and consistency in creating and implementing long-range plans for recovery. However, the new state administrator comes to the district with experience in this role, with a commitment to the district's fiscal recovery and to "work himself out of a job." The district also experienced turnover in its executive cabinet with the departure of its chief of staff and CBO in the fall of 2015, but has hired a replacement CBO and now has a full team of executive cabinet members who are making progress in establishing core structure to their departments.

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

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

FCMAT's current assessment indicates that the district has made progress in every operational area, but not every standard as noted throughout the report. Much of this work can be attributed to the work of the new state administrator and his executive cabinet. There is still much work to be done to achieve full recovery.

Purpose

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

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

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

State Receivership

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

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

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

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

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

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

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

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

The Return to Local Governance

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

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

Comprehensive Review Process

In preparation for the first comprehensive review in 2013, FCMAT updated the legal and professional standards to ensure continued alignment with industry best practices and with applicable state and federal law, including the California Education Code. The standards, which will continue to be used for the annual updates, are applicable to all California school districts. FCMAT monitored the use of the standards during the first three assessments as well as this fourth assessment to ensure that they were applied fairly and rigorously. This July 2016 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 and multiyear effort. The state administrator and the district will need to select priority areas on which to focus their efforts during each year of recovery. Understandably, equal progress will not be made in all operational areas as time progresses. The district continues to address issues identified during fieldwork; in some cases FCMAT was able to report on progress that occurred after the team's visit. This report also discusses standards and operational areas of deficiency that the district was in the process of addressing during fieldwork. At the time of this report's publication, the district continued to work on a number of the concerns addressed in this report and has thus made progress that is not reflected in this document.

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

Study Guidelines

FCMAT's approach to implementing the statutory requirements of SB 533 is based on a commitment to an independent and external standards-based review of the district's operations. FCMAT performed the assessment and developed the improvement plans in collaboration with other external providers selected using a competitive process. 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, FCMAT Fiscal Intervention Specialist

Leonel Martínez, FCMAT Technical Writer

For Personnel Management:

School Services of California, Inc.

For Pupil Achievement:

Shayleen Harte, FCMAT Intervention Specialist

Jill Hamilton-Bunch, Ph.D., Associate Dean of Teacher Education & Bakersfield Regional Center, Assistant Professor of Education, Point Loma Nazarene University

Katherine Caric, MA, Ed, Special Education Program Advisor and Assistant Professor of Education, Point Loma Nazarene University

Catherine Morris, CASC Coordinator and School Support, Kern County Superintendent of Schools

For Financial Management:

Diane Branham, FCMAT Chief Management Analyst

Marisa Ploog, CPA, CFE, FCMAT Fiscal Intervention Specialist

Scott Sexsmith, FCMAT Management Analyst

Debi Deal, CICA, CFE, Assistant Superintendent Business Services, Azusa Unified School District

Colleen Patterson, FCMAT Consultant

For Governance and Community Relations:

School Services of California, Inc.

For Facilities Management:

Eric Smith, FCMAT Fiscal Intervention Specialist

Ashley Lightfoot, Director of Operations, San Luis Obispo County Office of Education

Brad Pawlowski, Director of Support Services, Sanger Unified School District

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 report produced July 2014 was based on the district's status since the July 2013 report and the third report produced July 2015 was based on the district's status since July 2014. This current report is the district's fourth comprehensive review, will be dated July 2016 and is based on the district's status since July 2015. The Table of Summary Scores below provides not only the average score for each operational area of the report but also provides the number of standards in which scores were under a four. While past performance and future plans are acknowledged in portions of the report, they were not considered in the application of FCMAT's rating rubric.

The assessment team began fieldwork in March 2016 and concluded in May 2016. The district has addressed some preliminary findings reported during the assessment and is benefiting from the assessment team's ongoing feedback.

Table of Summary Scores

Operational Area		July 2013		July 2014		July 2015		July 2016	
	Total Number of Standards	Average Score	Standards Under 4	Average Score	Standards Under 4	Average Score	Standards Under 4	Average Score	Standards Under 4
Community Relations/Governance	20	1.05	20	0.45	20	1.35	17	3.78	12
Personnel Management	28	1.46	26	1.36	27	2.61	21	4.00	8
Pupil Achievement	31	3.23	19	2.03	28	2.90	26	3.32	24
Financial Management	43	1.19	41	1.33	40	1.88	35	2.16	34
Facilities Management	33	2.24	29	2.59	27	3.81	16	3.94	16

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 3.78, with two standards not implemented; and 18 standards partially implemented, with a rating of one through seven.

In addition to its financial situation, the district has continued to experience leadership changes. During the last review period, the district changed the titles of two top leadership positions, added three new executive administrators, ended the contracts of three executive directors, and had one board member reach term limits and three board members resign. During this review period, four new board members have been seated, a new state administrator began, and the CBO departed with the position being filled by an interim. Filling the position permanently may result in additional upheaval, and several key administration positions have yet to be filled. Virtually

all of the top leadership positions in the district are held by relatively new administrators or were vacant at the time of FCMAT's fieldwork.

The state administrator has a difficult task to complete, but there are signs of improvement. The district has made progress in community relations and governance since the third review, and has improved board roles/boardmanship and board meetings. The state administrator has begun to provide the advisory board with opportunities to participate in district governance. All five advisory board members enrolled in or completed the Masters in Governance program offered by the California School Boards Association (CSBA), this is commendable. One of the members had already graduated at the time of FCMAT's review, two had one module left to complete, one with two modules to complete and the last board member had only three modules remaining.

Because of the district's changing demographics and widely publicized financial and governance problems, it has continued to experience significant declining enrollment, decreasing in average daily attendance (ADA) from a high of approximately 16,000 in 2005-06 to slightly more than 10,000 in 2015-16. Forecasts indicate that enrollment will continue to decline. The district has numerous independent and dependent charter schools it has authorized, and these schools are becoming a large segment of the community. While the district cannot deny charter schools simply because they contribute to enrollment issues, strong oversight is critical, including the development of memorandums of understanding. The state administrator should ensure that all charters have current agreements with the district and that oversight responsibilities are completed according to law. New requirements for charter schools were introduced in 2013 with the implementation of the LCFF and LCAP, and the district should review all existing charter documents (e.g., petitions, agreements, budgets, etc.) to ensure they comply with the new laws.

While the implementation of LCFF has assisted the district, it cannot recover fiscally or educationally unless it can reverse the trend of declining enrollment. The use of supplemental and concentration grants to stabilize the budget is unsustainable in the long-term and does not utilize these funds for their intended purpose, which is increasing and/or improving services for targeted students. There is a definite connection between the use of the supplemental and concentration grant funding and declining enrollment. Quality programs help retain students, but the district's significant financial problems compete for those dollars. The balance between solving financial problems and building quality programs will be a significant one for the state administrator.

The state administrator continues to restructure the organization and fill key vacant positions, and organizational charts were recently completed, solidifying the structure. Given the progress made, the staggered terms of the newly elected advisory board members and their term limits, it is unclear whether the members will be in office when local control is returned. This is important because a major part of this review deals with building capacity in the organization for the elected board to eventually resume governance.

Some work remains to be done in the area of written, comprehensive plans to provide guidance to district staff, the advisory board, and the public. A communications plan was drafted but not adopted, and minimal input has been solicited on its development. Many stakeholder groups are dissatisfied with the level of engagement and overall process used to develop the LCAP while others are unclear of its application and how it interacts with other school site plans.

As noted in the July 2015 review, the Joint Legislative Audit Committee (Committee) requested that the California State Auditor complete an audit of the state superintendent of public

instruction's oversight of the district. While not available during last year's review, the report was released in November 2015, and the committee held a hearing in March 2016. The audit report concludes that "the district's finances and operations have not significantly improved under the state superintendent's control." The audit report further states that, "the state superintendent and his administrator lack a publicly available action plan that prioritizes FCMAT's nearly 700 recommendations for improvement." The district has shown progress beginning with authoring an updated recovery plan under the new state administrator.

Communication

Communication is internal and external. Since the completion of the July 2015 report, the district has continued to make great strides in its external communications. Internal communications are also improving, but at a slower pace. The state administrator and several district administration positions changed during this review period. The district hired a public relations officer who reports to the executive director, school and community relations. Between these two positions and the state administrator, it is unclear who is designated to act as the single point of contact and assume responsibility for providing a consistent district message. A communication plan was drafted, but it has not been widely distributed for input, and while the district's website is more up to date, some areas contain dated information. The links to board policies, board agendas, supporting documents and minutes were updated, and more efforts were made to communicate with local media contacts to inform the community of positive activities and accomplishments.

In addition, the district compiled bulletins, press releases, and positive news stories at the schools and published three issues of the Schools News, a publication that is available in hardcopy and delivered throughout the district and online. While these communications are important, the information is largely public relations with little substantive information on the district's day-to-day status.

Internal communication to staff and administrators is improving; however, it is less apparent throughout all levels of the organization. District leadership has not implemented a strong strategy and model to involve all those affected or an inclusive and collaborative decision-making process that includes all appropriate parties to improve and guide the district. School site staff still perceives a significant lack of communication between central office administration, site administration, and staff. However, since most central office administrator positions are filled, these administrators are making an effort to visit school sites and be more visible throughout the district, which provides opportunities for more one-on-one communication.

The district needs to involve all those affected in developing a more comprehensive plan to disseminate information internally and externally and gather input from within the district. Greater attention needs to be given to keeping internal staff informed as the district works toward fiscal solvency, program improvement, and eventual return to local control.

Parent/Community Relations

Based on interviews with staff and parents and review of agendas, flyers, calendars, sign-in sheets, newsletters, and other documents provided, the district continues to have a strong parent center that offers classes, educational opportunities, training, and lends support to the various school site parent groups. The school sites have active school site councils, advisory committees, and parent volunteers, which were provided with training and other workshops to encourage more parents to volunteer. Five school sites have Parent Teacher Associations (PTAs), and five other school sites are working to reinstate their PTAs with support from the district. Despite

these efforts, interviewees indicated that parental involvement varies from school site to school site and is low at many schools. The parents interviewed stated that the main reasons are lack of established calendars and the perception that they are not heard. They also indicated that some parents are concerned with the need to be fingerprinted to volunteer on campus given their legal status and the cost.

The advisory board members have consistently attended board meetings during this review period and participated in the recognition of parents, staff, and students in the half-hour before board meetings. In addition, interviews with staff and the advisory board members, as well as flyers provided, show that the advisory board is building community relations by attending school events and initiating and attending community gatherings. Further, the advisory board and members of the district administration have made a concerted effort to reach out to the larger Inglewood community. These efforts should continue to be encouraged as they assist the district with building strong community connections.

Education Code Section 52060 requires consultation with various groups, including parents, in adopting an LCAP. Stakeholder engagement, and particularly parental engagement, appears to have been limited for the 2015-16 fiscal year LCAP. Several parents and staff interviewed had little to no knowledge of the LCAP or how their input was integrated into the process. Based on interviews, it appears that the development of the 2016-17 LCAP, which must be adopted by July 1, 2016, has not begun. A more robust LCAP stakeholder engagement process needs to be developed and should begin earlier in the school year.

Community Collaboratives, LEA Advisory Committees, and School Site Councils

The school site councils, the District English Learner Advisory Committee, and the PTA continue to be active. While staff interviewed stated that all schools have school site councils and have developed single plans for student achievement, a review of board meeting minutes shows only 13 were approved on December 9, 2015. To be most effective and as a best practice, school site councils should be formed and begin their work for the following school year before the end of the current school year, and the state administrator should approve plans early in the school year. Training efforts have continued with district administration partnering with ITA to provide training for district staff and parent/members of school site councils. The parent center also held a series of workshops to train parent volunteers.

With the exception of these councils and the newly formed Citizens' Oversight Committee, whose focus is more school site and student based; FCMAT found no evidence of any districtwide, broad-based committees or councils with the task of advising the district on critical issues and operations. The district established an Educational Advisory Committee to assist with the LCAP, but its area of responsibility is apparently limited. Given the district's current state, organizational and fiscal difficulties, and the requirements of the LCFF and the LCAP, it is an opportune time to establish these broad-based committees.

Policy

Board policies and administrative regulations require a process for continual updating. The district updated almost all its policies in August 2014 through the use of Gamut, the CSBA's online resource for board policies. While the policies were up to date at that time, only a handful have been updated since then to reflect revisions issued by CSBA. In addition, dissemination of the policies is limited to listing the item on the board meeting agenda when the policies are being approved.

Board Roles/Boardsmanship

While more training and practice in board procedures and etiquette will be beneficial as it works towards return of local control, the district has made significant progress with regard to the advisory board. Advisory board members are being provided with various trainings and have either completed or are in the process of completing the CSBA Masters in Governance program. Interviews indicated that advisory board members have a more thorough understanding of their roles and responsibilities.

All advisory board members have attended board meetings and are provided with agendas and meeting materials in advance of these meetings. Based on FCMAT's observation of the March 9, 2016 board meeting, and interviews with district administration, the advisory board members appear to review meeting materials in advance as is evidenced by the fact that they contact the state administrator and district administrators beforehand with questions. The improved relationship between the advisory board, state administrator, and district staff was apparent and due consideration is given to concerns and questions raised by the individual members.

The advisory board members maintain functional working relationships among themselves as well as with the state administrator and district staff. They appear to have an understanding of their roles and responsibilities as a whole and individually and understand how they represent the community and not simply themselves. The advisory board members are engaging with the community and provide input to the state administrator on matters of importance to the community and students.

Board Meetings

With few exceptions, board meetings are held consistently at 5:30 p.m. on the second and/or third Wednesday of the month, and the board calendar is posted online, which provides consistency for staff and the public and ensures maximum community and staff participation. The advisory board is provided with notice of the meetings via email with a link to supporting documents and information on how and when to access hard copies. While the state administrator has the authority to make all final decisions for the district, he provides the advisory board members with the opportunity to remove items from the consent calendar to address any questions, concerns, or comments they might have before taking action on individual items. The advisory board does not yet attend closed session.

Personnel Management

Introduction

A district's Human Resources (HR) Department plays an important role in students' academic and co-curricular success by providing an effective and efficient recruitment, selection, and orientation and training program for all district employees. In addition, personnel management plays a vital role in the district's fiscal recovery. With 82.24% of its unrestricted general fund expenses going toward employee compensation according to 2014-15 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 made measurable progress

during the last reporting period. The July 2013 average scaled score for the subset of priority standards on which the department's recovery plan is based 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. The overall decline in personnel management ratings was likely caused by the departure of the HR assistant superintendent and actions taken by the district to exclude the HR Department from personnel-related decisions and actions, resulting in errors. In July 2015, the average scaled score increased to 2.82, demonstrating that implementation of most of the standards are well into the development stage. In July 2016, the average scaled score increased to 4.00. For this progress report, there are no standards that are not implemented; 28 standards are partially implemented, with a rating of 1 through 7; and no standards are fully implemented, with a rating of 8 through 10.

During FCMAT's fieldwork, the HR Department was not fully staffed according to the newly developed organizational chart. A risk/benefits director position had been advertised, but not yet filled. The executive director of HR continues to assume the duties of this critical position. The HR Department also has a vacant employee benefits specialist position. Once in place, and assuming there is stability in the leadership of the department, HR will be fully staffed and positioned to continue making substantial and sustained improvements.

Organization and Planning

The district revised board policies and administrative regulations related to management personnel. Specifically, certificated management employees who were previously provided paid holidays as well as provided and allowed to accrue paid vacation, rights only afforded to classified management employees in the Education Code, were moved to a positive work calendar. The HR Department led this change. The HR Department has fully operationalized the HR annual calendar, which is facilitating increased efficiencies.

Employee Recruitment/Selection

The HR Department has made many improvements in this area since the last reporting period, but significant progress is necessary to implement all elements of the priority standards. 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 HR Department has not developed an annual recruitment budget or annual recruitment plan. However, the district has continued to employ independent contractors to help recruit and select highly qualified site and district administrators and teachers. Additionally, the HR Department participates in numerous recruitment fairs in and out of state.

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

The HR Department has continued to update job descriptions during this reporting period. They include the chief business official, director of K-12 EL services and district professional

development, director of IT, and the risk/benefits manager, among others. The revised job descriptions do not consistently include an adoption or revision date and are not legally compliant. Specifically, some of the job descriptions reviewed identified all job functions as essential, including “other duties as assigned.” According to the Equal Employment Opportunity Commission, the enforcing 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. Both essential and marginal functions must be clearly identified in job descriptions, and entries such as “performs other duties as assigned” are not suitable for covering essential functions and may be considered prejudicial to those with disabilities.

Induction and Professional Development

The personnel files reviewed by FCMAT included evidence that employees receive the required legal notices upon initial hire, and that managers biennially receive the required sexual harassment training. Additionally, the HR Department developed and implemented a process for annually providing and documenting that all employees receive the required notices on child abuse reporting, blood-borne pathogens, drug and alcohol-free workplace, sexual harassment, diversity training, and nondiscrimination.

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

The executive director of HR provided training to site administrators and department managers on responding to complaints and conducting preliminary investigations. Additionally, the HR Department developed written procedures and standardized forms for complaints and for the ADA interactive process.

Operational Procedures

The HR Department has developed and implemented forms and procedures for handling employee leaves. HR and Payroll have strong coordination regarding employees on leave. As a result, these employees receive notice when their paid leave will be exhausted, are provided with an opportunity for an interactive meeting to discuss potential accommodations, and their pay is docked in a timely manner as appropriate. Employee leaves are still manually managed, but HR and Payroll have made a collaborative effort to move to an automated leave management system. Supervisors and managers report that they receive strong support from the HR Department when addressing potential leave abuse by employees. All supervisors and managers should be trained on the leave provisions in board policy, administrative regulations, and the collective bargaining contracts, to ensure leave provisions continue to be enforced.

Personnel files have been consolidated and stored in a locked room of the HR Department, and the file cabinets are locked in that room. The HR Department has been working to purge employee medical information and Workers’ Compensation details from the personnel files and store them separately. I-9 forms are filed separately as recommended. Some personnel files still contain Social Security numbers and other personally identifiable information. The district should continue to purge the personnel files of all information that should be filed separately.

The HR Department continues to make progress in the area of documenting procedures and developing desk manuals. This has included implementing the use of a shared drive for the department's staff to share documents and to back up each other's functions. The district has a new credentials analyst, so another staff member should be trained on the major functions of this position to appropriately back it up.

While HR and Payroll staff do not have regularly scheduled meetings, a number of meetings were held during the current reporting period. The two departments communicate more effectively every day as individuals contact each other to handle specific situations. When situations such as employee leaves occur, notifications are more timely, resulting in fewer overpayments from Payroll. The district should set up regularly scheduled meetings between these two departments and begin documenting important cross-departmental procedures.

Evidence indicated that HR staff members were provided with a number of training opportunities. Staff consistently reported that training has been encouraged and supported, and that a training plan will be developed for the 2016-17 school year.

Staffing formulas were board-adopted in 2011, but are not in use. However, the HR, Business Services, and Academic Achievement departments have strong coordination in projecting enrollment and staffing needs and organizing the layoff process. The district should update its staffing formulas and use them each year when determining staffing levels for the next school year. A timeline with roles and responsibilities should be developed so that site and district administrators' roles and responsibilities are identified. Enrollment and class sizes should be monitored throughout the school year to determine if second semester staffing should be adjusted and to help ensure that staffing levels remain constant throughout the year.

The district continues to use the automated position control system, but the personnel request form is still manual, and the process is subject to errors and lost paperwork. A high number of personnel actions submitted to the board/state administrator for approval/ratification are backdated by several months or even into the prior fiscal year. This indicates that not all supervisors and managers assume their share of the responsibility for strong position control. All managers should be trained in their part of the position control process, including how and when to report personnel actions to the district in a timely manner and which personnel decisions they are authorized to make.

Use of Technology

The HR Department has implemented position control using the automated software provided by the Los Angeles County Office of Education (LACOE), but significant manual processes support this such as the personnel requisition forms, vacancy lists, leave accruals and usage, and assignment data to match to credentials. Position control is used for full-time positions and assignments, while all other employees are required to report their time on manual time sheets every payroll, and the reported absences are manually reconciled to the SubFinder system.

The district has designed an electronic document routing system for personnel requisitions, which is in the testing phase and should be in effect by the time of the next review. The district is also preparing to implement an automated leave management system so that leave accruals and usage are automatically posted and employees can have access to their leave balances.

HR Department staff members received training on the use of the automated HRS management system, EDJOIN, CODESP, AESOP, Agenda Online, and online purchase requisitions. As the

department implements the additional automated functions, the department's staff members will need adequate training to implement and maintain these additional systems.

Evaluation/Due Process Assistance

At the beginning of the 2015-16 school year, the HR Department staff provided supervisors with a list of all employees under their supervision and the date of their last evaluation. Additionally, supervisors were provided with the timeline for certificated and classified evaluations, evaluation procedures, and performance criteria. The department provided evidence that supervisors and managers were trained in effective evaluation techniques, and managers consistently report receiving improved guidance and support in this area in the past year.

The personnel file review found evidence that performance improvement planning is used. However, the district has not yet established procedures for performance improvement planning, and there are no standard forms for this purpose.

There is no indication that principals are held accountable for completing certificated or classified evaluations as required by the collective bargaining agreements, and there is minimal evidence to suggest that they hold employees accountable to high conduct standards through progressive discipline

Employee Services (Workers' Compensation)

Because the staff positions in the Risk Management Department have been largely vacant for several years, the responsibility for this has been shifted to the HR Department until the vacant positions are filled. HR now has access to all of the files related to employee/retiree health benefits, the Workers' Compensation program, and ADA accommodations. With the lack of staffing for these functions, the HR Department handles the more urgent Workers' Compensation matters, but the return-to-work program and other programs that could address issues earlier in the process have not been implemented. The district needs to prioritize the recruitment of employees to staff the Risk Management Department to better manage costs in this area and to realize the reduction in cost related to a reduced Workers' Compensation rate as assumed in the district's multiyear financial projections.

Employer/Employee Relations

To prepare for the last round of negotiations with its bargaining units, the district surveyed site and district administrators to determine collective bargaining contract provisions that affect operations. The district determined its priorities and included them in its initial and subsequent proposals. Almost a year later, the district settled with both unions for three-year agreements with reopeners. The agreements included salary increases totaling 5%, but there were significant gains in language, especially in the area of employee leaves, employee benefits, and retiree benefits that should yield long-term savings.

The bargaining teams were established by the prior state trustee, which consisted only of the executive director of HR, the prior CBO and an attorney. Upon his departure from the district, he was not replaced on the negotiations teams. The district has committed to including other district and site administrators and managers on both teams for the next year's process.

The district has regularly scheduled meetings with bargaining unit leadership to resolve issues earlier in the process, enhance communications, and build relationships.

Pupil Achievement

For this progress report, FCMAT reviewed 31 standards in pupil achievement, with the ratings of 15 standards increasing, three standards decreasing and 13 remaining the same. Overall, the average rating increased from 2.87 to 3.32.

The Inglewood Unified School District made minimal progress in the pupil achievement standards during the 2015-16 school year. Key district-office leadership positions have had some turnover since the last review, but to a lesser degree than in previous FCMAT visits. Progress naturally slows when new leaders arrive while they assess and identify priorities. Although IUSD has a new state administrator, he has quickly reached out to get to know the students, staff and the community of Inglewood. He recognizes that IUSD schools need consistent and quality leadership and is working to directly provide professional development to principals on instructional leadership. The district has continued to supply coaches for principals through Pivot Learning. Principals most appreciated the opportunity to collaborate with their principal peers during the Pivot cohort collaborative meetings.

Principal observation time in classrooms varied. Principals need to be held accountable for regularly observing classrooms and providing immediate and specific feedback for improving instruction. Most principals reported using DigiCoach, a new software tool introduced this year, to collect information on classroom observations. Most DigiCoach data provided to FCMAT were affirmations of appropriate strategies and few contained meaningful constructive feedback for improving instructional practices. This feedback is crucial to improve instruction.

The district's curriculum and instruction leader continues to work for change. The district has worked with the county office to provide training and support for implementing Academic Program Reviews and Instructional Rounds. The district's professional development calendar shows that multiple trainings were offered to its instructional staff. These sessions are voluntary, and the teachers' collective bargaining agreement allows for compensation for their time, but the sessions are not well attended if provided outside of staff meetings.

The district has hired five instructional coaches as additional support this year, two for technology, two for elementary ELA/ELD and one for secondary ELA/ELD. The district also tried to hire math coaches, but was unable to find qualified candidates. Teachers and administrators request support by the coaches, and the trainings offered by them are often optional and vary from school to school. Principals often deliver the only required professional development/training for teachers during their staff meeting time, usually only after receiving limited training themselves. Many principals report that there is not enough time to provide professional development. The district has many initiatives that principals can prioritize as needed at their site, which is counterintuitive to systematic reform. Many principals can recite the district priorities, but the extent to which they have been implemented varies from school to school and depends on site leadership. The district should carefully review and prioritize its professional development plan to provide a structured, in-depth implementation that is consistent across the district and that it can sustain. Having several initiatives compete for the time and resources of staff and administrators fragments their implementation efforts.

The district introduced and provided training on the iReady program to its elementary and middle schools during this review period. Even with this new software and the continued use of the data analysis software Illuminate, there is little evidence that teachers regularly use data to differentiate instruction for struggling students. The district has no consistent intervention program for struggling students. It is solely up to site administration to determine how a school

provides intervention and the resources needed to do so in meeting the needs of students. The degree to which intervention is implemented depends on the capacity of the site leadership and/or their staff. This creates an inequity in the level of support a student receives across the district. The district needs to implement a systematic approach to intervention, provide training and resources and require this across the district to support struggling students.

FCMAT's classroom observations indicated that effective instructional practices are highly inconsistent from class to class, and school sites vary greatly in English language development delivery models. In many schools, there was little evidence of teachers using strategies that support the needs of English language learners or implementation of designated English language development instruction for these students. District office personnel and site principals should increase their focus to ensure that the language development and academic needs of English learners are addressed through both designated and integrated English language development.

The district's continuation program as an alternative means for students to complete the prescribed course of study required for high school graduation continues to improve. Although the continuation high school effectively addresses the needs of students who qualify for alternative education, students have few opportunities to receive early intervention and academic support at the two comprehensive high schools.

The district continues to struggle in special education, with department leadership undergoing significant changes since the last review. The district has a critical need for a districtwide vision for special education and a comprehensive plan for its implementation. The district should work to develop a specific process for scheduling assessments and IEPs and accountability for monitoring the compliance of assessments, IEPs and transition plans. While some program specialists assist in scheduling and monitoring IEPs, training should be provided to all site administrators on monitoring and facilitating this process at their school site. The district should provide training/professional development on RtI regarding staff identification and the referral of special-needs students. This training should focus on interventions and additional support that should be offered to struggling children in the regular education classroom before they are referred for any special placement. FCMAT found that significant numbers of underachieving students are referred to special education with little to no documented interventions prior to referral.

The 2014-15 fiscal year was the first during which districts were required to develop and implement the Local Control and Accountability Plan (LCAP). During the 2014-15 LCAP process, stakeholder engagement was limited and not meaningful. During the 2015-16 LCAP process, the district made a more concerted effort to involve stakeholders. The survey posted online for students, parents and the community was easier to complete than the prior year survey because it included an equal number of questions that required participants to click a response and those that required written responses. Meetings were held early in the year with DELAC and with the Parent Advisory Committee to review the goals and action steps in the LCAP and discuss LCAP progress at school site council meetings, but there was no indication of community meetings. FCMAT's review of the district's 2015-16 LCAP found that the district decided to condense its goals into three main ones covering the eight state priorities, with two to three subgoals under each main goal. This was done to make the LCAP more understandable and measureable.

Financial Management

The financial management section of this comprehensive report assessed the district based on 43 FCMAT standards in 19 categories. The district received an average rating of 2.16, a slight increase from the score of 1.95 achieved in the 2015 FCMAT comprehensive report. Seven standards received a zero score - not implemented; 36 standards received scores between one and seven - partially implemented; and no standard received a score between eight and 10, indicating that it was fully implemented.

During this review period, a new chief business official (CBO) and director of fiscal services were hired and have focused much of their attention on understanding, evaluating and modifying existing processes and procedures for business office functions to improve efficiencies; evaluating the capacity of individual staff members for assigned duties; and providing hands-on training where weaknesses are identified. Some open business office staff positions were filled, and interviews with several staff members indicated an improved sense of cohesiveness and communication within the office. Information still needs to be provided to sites regarding who is responsible for each function in the business office.

Business office, school site and department administration and support staff need initial or additional training in numerous areas such as the PeopleSoft system, payroll timesheets, account codes, budget monitoring, student attendance, associated student body (ASB), and position control, as applicable to their job duties. School site and department staff should receive routine guidance and training in pertinent content areas related to business activities. The business office should also conduct annual meetings before the start of each school year to update and/or correct practices and provide information regarding any new or revised processes and procedures.

The district's 2014-15 and 2015-16 certified CALPADS Form 1.17 shows that the unduplicated percentage of students at noncharter schools was 84.42% and 76.31%, respectively. This represents a significant drop in the unduplicated pupil count and associated funding compared to the 90% originally anticipated in the adopted budget. This is an area of extreme importance that needs immediate attention. Staff should review information collected from each applicable department to ensure that information uploaded into the official data collection software included all eligible students and contact CDE to request assistance and direction to recertify the data.

Budget, Accounting and Multiyear Financial Projections

On July 1, 2013, Governor Brown signed into law Assembly Bill 97 (AB 97), enacting the Local Control Funding Formula (LCFF) and the Local Control and Accountability Plan (LCAP). This was the most significant change to California's school finance model in almost 40 years. LCFF is based on a formula that provides additional funding to an unduplicated group of students composed of the district's English language learners, those who are eligible for the free and reduced-price meal program or are foster youth.

The funding comes in three components; base, supplemental and concentration grants. All students generate the funds from base grants; however, supplemental and concentration grant funds are generated from unduplicated pupils. The California Code of Regulations, Title 5, Section 15496 defines the requirements necessary for districts to demonstrate increased or improved services for unduplicated pupils in proportion to the increase in funds appropriated for supplemental and concentration grants.

Beginning in fiscal year 2013-14, the majority of state funding for K-12 education was based on the LCFF. With substantial increases in funding from the LCFF, no further draws on the emergency state loan were required even though the district continues to experience declining enrollment. However, additional budget reductions are needed to regain and maintain fiscal solvency. The district will have to meet the needs of targeted student populations, investing or reinvesting in educational programs and services, while reducing expenses.

The LCAP must be aligned with the budget and the multiyear financial projection (MYFP) and represent district goals in the eight state priorities. Interviews with staff indicated that some components of the district's LCAP expenditures may not have been included in the current year budget and are not included in the MYFPs. Based on the budget and MYFP narrative documents provided, the extent of the inclusion of LCAP expenditures in the 2015-16 budget development process is unclear. The district may not comply with 5 CCR 15496(a), demonstrating that it is making progress towards the minimum proportionality percentage requirements.

The district did not include a comprehensive list of assumptions and a detailed narrative for the budget and each fiscal year presented in the MYFP at each reporting period. The narrative should integrate the budget, fiscal recovery plan and the LCAP into the MYFP and demonstrate how the MYFPs adequately support the district's goals and needs. Because the district has not presented a full and complete list of assumptions with supporting documentation that is aligned with its goals and the eight state priorities identified in the LCAP, it should not rely on the MYFP.

Meetings with principals and department managers regarding 2016-17 budget development were scheduled to begin in April 2016 and include management staff from the Business Services, Human Resources and Educational Services divisions. These meetings should be required as part of the budget development process and interim financial reporting periods. The CBO/business office should also conduct routine meetings, for example quarterly, with each principal and division/department leader to discuss their budgets and other fiscal and operational matters.

Business office staffing has continued to stabilize, but three positions on the Business Services Department's organizational chart remain vacant. Concerns remain regarding the lack of cross-training for critical business functions. The prior CBO had prepared the 2015-16 budget and the new CBO and director of fiscal services prepared the interim reports and MYFPs with periodic assistance from a consultant. The director of fiscal services and the fiscal services analyst monitor the budget, and the director of fiscal services oversees other business office functions including payroll, purchasing and accounts payable.

Because the district has struggled to attract and retain personnel who are experienced in payroll, other business office staff members and substitutes fill in to meet critical timelines. The deficiencies in controls identified by FCMAT include insufficient and inexperienced staffing in the Payroll Department, which has led to a failure to follow all payroll procedures.

The Business Services Department continues to need personnel with the technical expertise to provide essential high-level fiscal analyses in areas that include position control, payroll, MYFPs, cash flow and budget development. In addition, the department should continually update fiscal processes and procedures and provide accurate information to the state administrator, advisory board, and site and department staff during the recovery process.

Collective Bargaining

A tentative agreement was reached with the certificated bargaining unit on February 16, 2016. The term of the new contract is July 1, 2015 through June 30, 2018. The agreement included a 3% increase in salary retroactive to July 2015 plus an additional 2% increase beginning March 1, 2016 and a lower floating cap on district paid health and welfare benefits. The tentative agreement and the AB 1200 disclosure were approved at the March 15, 2016 board meeting.

A tentative agreement was reached with the classified bargaining unit on March 31, 2016. The term of the new contract is July 1, 2015 through June 30, 2018. The compensation and district-paid health insurance components of the agreement were equal to those adopted in the agreement with the certificated bargaining unit. The tentative agreement and the AB 1200 disclosure were approved at the April 25, 2016 board meeting.

The AB 1200 disclosure for each agreement states, “The base funding for LCFF is used for base programs. Supplemental/Concentration funds are used to cover supplement cost above the base.” This fails to identify how the district proposes to fund the salary increase and provides inadequate documentation to support how the increase using supplemental and concentration grant funds increases or improves services for students. In addition, each disclosure indicates that it is “a single year agreement, therefore” addressing the source of funding in future years is not applicable. However, the tentative agreements do not indicate that the salary increases are for 2015-16 only. The district should clearly identify the funding source for the salary increases for the current and two subsequent years. If supplemental and/or concentration grant funds are used, the AB 1200 document should stipulate amounts that are separated by various funding sources.

Internal Control Environment/Independent Audit

The district’s 2008-09 through 2013-14 annual audit reports identified various internal control weaknesses. The district experienced an increasing number of audit findings each year beginning with the 2008-09 audit report; however, audit findings decreased slightly from 47 in 2012-13 to 44 in 2013-14. The audit continues to include numerous findings that are considered material weaknesses. Material weaknesses are those that rise to a higher level of concern because they are a significant deficiency, or combination of deficiencies, that result in a higher likelihood that the district’s internal controls will not prevent or detect a material misstatement of financial statements or misappropriation of funds. Of the 44 audit findings in 2013-14, 18 of the financial statement findings were considered material weaknesses, and four were considered significant deficiencies.

Several findings relate to lack of internal controls, and some are repeated in each of the last five years. These repeated findings indicate that either the district did not address them, or efforts to do so were unsuccessful. The volume and severity of the findings caused the auditor’s opinion to be qualified regarding the reliability of the financial statements, and the federal and state programs, including special education, Title I, and the National School Lunch programs.

At the time of FCMAT’s fieldwork, the audit report for the year ended June 30, 2015 had not yet been released.

Student Attendance/Associated Student Body

Student Attendance – Although the district has established districtwide procedures for recording student enrollment and attendance using the Aeries attendance accounting software, it has struggled to ensure those procedures are consistently followed and that all student data is entered in a consistent format. The district does not remove access to Aeries once attendance has been recorded and certified by teachers and school sites. As a result, changes could be made after districtwide attendance reports are prepared and submitted to the state, which commonly results in audit findings. The district should establish a daily lockout process in student attendance for classroom teachers and monthly lockout once each school month concludes, and the school sites certify attendance reports. When corrections are necessary, all reports for the period should be rerun, recertified and retained for audit to ensure state-reported attendance is accurate and supporting documentation accurately reflects certified data.

The district has historically experienced difficulty in properly collecting, recording, maintaining and reporting enrollment and attendance, which has resulted in repeated audit findings and numerous errors and anomalies in CALPADs reporting submissions. The district continues to struggle with routine reconciliations of information between CALPADS and Aeries to ensure that it accounts properly for all student enrollment.

Enrollment data for nonpublic school (NPS) students is managed in the Aeries student information system (SIS); however, staff continue to indicate no formal process is established to ensure NPS students are enrolled and disenrolled in Aeries, and reliable procedures are lacking to ensure attendance is properly recorded and claimed for apportionment purposes. Although reports are run and comparisons are made to check for data inconsistencies between Aeries and the Special Education Information System (SEIS), staff indicated that this process remains flawed and that an estimated 33% of student data in other systems including SEIS are not in Aeries. Because the information in the SIS drives key factors, including state funding determined by the LCFF and student testing, it is imperative for the SIS to have accurate data and for the information to be routinely reconciled with CALPADs for all students.

Routine mandatory training is essential to ensure those responsible for recording and monitoring student attendance clearly understand laws and regulations, provide an opportunity for those staff members to share information on best practices, clarify procedures, and communicate with district office staff on areas that may need refinement or district intervention. Training should be conducted annually before the start of each school year and should address attendance accounting procedures, compliance requirements and internal controls.

Associated Student Body –The district lacks board policies, administrative regulations and standardized procedures on how student body organizations are to be established, operated, audited and managed. The district does not have a standardized ASB handbook that provides procedures for how ASBs should invest, spend, and raise funds and ensure adequate internal controls, but has distributed FCMAT's Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference to staff. School sites continue to use various software programs to track ASB financial transactions, and the district does not provide adequate oversight of school site ASB activities, including review and approval of activities, bank statements, bank reconciliations, and financial documents. District office personnel lack an understanding of their oversight responsibilities. The district should strengthen internal controls by establishing and implementing districtwide procedures for and district level oversight of the ASB.

Management Information Systems

The district lacks a technology committee, which results in poor communications between the Information Technology (IT) Department, sites, and other departments. Decisions are made in isolation, users are unaware of ongoing IT projects, and the IT Department does not receive timely feedback on user needs. A district technology committee should be formed to address the use of technology throughout the district. The director of IT should chair the committee, and members should include qualified representatives from each division and/or department and the school sites. Meeting agendas, minutes, and other materials should be documented and made available to all committee members before and after each meeting.

As part of mandated CALPADS reporting, certain data elements in Aeries related to staffing must be current and accurate. The main source of this staffing data is the HRS human resources system. Many tasks that should be automated are still completed manually, including integrating systems to update and transfer human resource information from HRS to Aeries for CALPADS reporting. This lack of automation between HRS and Aeries creates potential errors in reporting CALPADS data, and the district should consider options to automate data submission from Aeries to CALPADS. The new database administrator position should focus on improving the quality of data integration and reporting, particularly in Aeries data integration related to CALPADS.

There is no formal documentation for the processing of CALPADS data specific to district operations nor has anyone been cross-trained to support CALPADS. This lack of documentation and backup support combined with the departure of the previous CALPADS consultant resulted in an expensive and labor intensive reporting of 2015-16 CALPADS information, and as previously discussed, resulted in the incorrect reporting of unduplicated pupil counts. The district should immediately begin the detailed documentation of the CALPADS process as it relates to internal operations, identify a permanent staff member responsible for CALPADS processing and reporting, and identify a staff member to cross-train using this documentation as a training tool.

The district continues to lack a formalized board/state administrator-approved life-cycle replacement plan for any of its technology equipment. This lack of 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. The district should create a formalized life-cycle replacement plan for all of its technology equipment.

Maintenance and Operations Controls

During this review period, the district contracted with a vendor to perform a physical inventory of items with an original cost of \$500 or greater, and a fixed asset report dated June 30, 2015 was completed. The contract also included the district's use of an online inventory system; however, staff have not been trained to use it. Staff interviews indicated that all fixed assets are not routinely tagged and that some items may be missing from the inventory. Additionally, it is unclear which employee or division was responsible for maintenance of the records since the physical inventory was conducted.

Disposals, shrinkage and/or theft of items valued at less than \$5,000 are not systematically tracked and removed from the fixed asset inventory list. This may perpetuate the misstatement of assets in the financial reports. The 2013-14 audit report continues to include material weaknesses

specifically related to inventory and fixed assets and these findings contributed to the qualified opinion issued by the State Controller's Office related to the accuracy of financial statements.

The district should establish procedures that require technology equipment and all other fixed assets valued at \$500 or more to be properly tagged for inventory purposes. Information on all fixed assets should be entered in the online inventory system that can be accessed by appropriate staff throughout the district. Staff should immediately receive training on inventory procedures and how to use the online system. If the perpetual inventory has not been maintained since the 2015 physical inventory was conducted, the district should consider completing an annual inventory until roles and responsibilities are assigned.

Surplus property including the sale of scrap material continues to be a problem for the district. All district personnel do not understand board policies and procedures, the California Education Code and best practices on the chain of custody regarding salvage. The district only deposited one check as a result of the disposal of surplus items during this review period. Policy and procedures should be updated, developed and implemented to ensure proper processes are followed. The processing and disposal of surplus assets and instructional materials should be centralized to eliminate the opportunity for potential loss of items.

Food Services

The California Department of Education (CDE) Nutrition Services Division performed an Administrative Review in March 2015. The corrective action was due to CDE in August 2015; however, a copy of the findings and corrective action was not provided to FCMAT. Competitive food sales were observed during a prior CDE compliance review, but food services staff indicated that vending machines have been removed from the campuses.

During the prior review period, the district reinstated the director of food services and cost analyst positions to help restructure the department. Concerns about the prior cost of food have prompted the district to perform a forensic audit of the department.

The 2014-15 unaudited actuals show that the cafeteria ending fund balance was \$920,296; an increase of approximately \$1 million from the 2013-14 negative balance of \$80,639. Interviews indicated that cash flow to meet current obligations has also improved.

The district's 2012-13 and 2013-14 audit reports issued qualified opinions related to noncompliance with the National School Lunch Program. The 2013-14 audit findings include material weaknesses related to food service fiscal controls, similar to prior year findings. The auditor's recommendations for compliance with internal controls and cash controls should be implemented. Bank accounts should be reconciled and the work dated, reviewed, and signed by a supervisor monthly. Variances, stale checks and lingering deposits in transit should be investigated timely.

Special Education

The special education encroachment is approximately 14.7% of the district's 2015-16 adopted general fund expenditure budget, and is projected to grow. LACOE estimates for excess costs for students served by the county office have been unreliable. The district's excess costs for 2013-14 show a reduction of 26% over the prior year, 2014-15 shows an increase of 9%, and 2015-16 estimates show an increase of 33%. Estimates were not yet provided for 2016-17. The Southwest SELPA took action on December 17, 2015 to remove LACOE as the administrative unit (AU)

of the SELPA and to transfer these responsibilities to the Lawndale Elementary School District. Speech and language and adaptive physical education program services are to be transferred from LACOE to individual districts on August 1, 2016. This pending program transfer with the current lack of trained staff and uncertainty as to staffing options is a fiscal risk to the district.

District staff did not file for reimbursement of 2014-15 expenses for extraordinary cost pool students. Documents provided by the district indicate that the cost of education for four students exceeded the minimum criteria for filing. Clear communication between the Special Education and Business Services departments regarding roles, relationships and responsibilities should be established so that the district uses all opportunities to generate extraordinary cost income.

The district has worked with NPS providers to separate mental health services, but as of the date of the FCMAT review, none were charged separately to maximize mental health funding.

LACOE excess costs, NPS placements and special education transportation services absorb a disproportionate amount of the district special education budget. NPS and county office placements should be routinely reviewed throughout the year for cost containment. Special education transportation services and expenditures should also be reviewed with the Transportation Department for cost containment.

The state administrator and director of special education attend SELPA meetings, but the district business office staff have not attended the fiscal directors meetings despite the fiscal ramifications of the AU and program transfer. District representation in these discussions is critical. The business office should work with the Special Education Department to review SELPA funding projections for accuracy and ensure that all funding sources and expenditures are properly reported, budgeted and received. A district employee should also routinely review the facilities credit so that offsets to expenses are maximized.

The 2013-14 audit report issued a qualified opinion related to noncompliance with the requirements of the special education program. The audit findings included material weaknesses related to some special education fiscal controls and found that the district has not maintained time certification forms for employees who were paid with federal funds. As a result, the total amount of special education funds paid for salaries and benefits is in question.

Transportation

The Annual Report of Pupil Transportation (TRAN) is no longer required as part of the closing financial statement reporting beginning with the 2013-14 fiscal year. In the absence of the report, various divisions should mutually determine the management data and information necessary to properly manage transportation expenses. Home-to-school and special education transportation expenses decreased between the 2013-14 and 2014-15 fiscal years. At the time of FCMAT's review, the transportation expenditures for 2015-16 were projected to exceed the LCFF maintenance-of-effort requirements. Transportation Department managers should have access to the transportation budget and expense data and routinely monitor it in an effort to manage and reduce expenses.

The district has taken some measures to contain its transportation costs, but more should be done including evaluating 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. Detailed information should also be obtained from fuel vendors and be regularly reviewed and analyzed, any anomalies should be investigated.

Risk Management

The district has updated the job description and duties for the director of benefits and risk management position. The position has been vacant for the last two reporting periods, and efforts to fill it have been unsuccessful. Until the district fills the vacancy, the risk management function has been assigned to the executive director of human resources with assistance from a Keenan & Associates consultant. Filling the director of benefits and risk management position is essential to the oversight function of the district's workers' compensation self-insurance and property/liability programs.

GASB 45 regarding other post-employment benefits (OPEB) provides that employers with more than 200 employees are to update their actuarial reports every two years. The district's most recent actuarial report regarding its GASB 45 obligations is dated September 12, 2012 and is no longer accurate within the parameters established by GASB 45. The district should ensure that a current actuarial report is prepared immediately.

The district has an actuarial study dated October 20, 2015 of its workers' compensation program for the period ended December 31, 2013 and extrapolated through June 30, 2014. According to this report, the workers' compensation actuarial study found that the present value of estimated outstanding losses as of June 30, 2014 is approximately \$10.5 million. Some of the information in the actuarial report differs from a workers' compensation claims report provided by Keenan; the district should reconcile the variances between these reports.

The 2013-14 audit report included Finding 2014-18 - Risk Management, a partial repeat of the prior year finding 2013-18, which stated that the district only provided a draft actuarial report for its self-insurance liability. The district should procure actuarial services timely to avoid audit findings and be in compliance with generally accepted accounting principles.

Facilities Management

The facilities management section of this progress report assessed the district based on 31 FCMAT standards in 10 categories; two of the original 33 are no longer applicable because of changes in law. The district received a mean rating of 3.94, an improvement from the base year. One standard was not implemented, with a rating of zero; 27 standards were partially implemented, with a rating of one through seven; and three were fully implemented, with a rating of eight to 10. Although the average score slightly improved, the district regressed in several standards.

Inglewood Unified serves approximately 10,500 students at 18 schools in the cities of Inglewood and unincorporated area of Ladera Heights. The district was unified in the early 1950s, and many school facilities were originally constructed more than 50 years ago. The district's schools include one preschool child development center, three TK-5 schools, seven TK-6 schools, one TK-8 school, one middle (6-8) school, one middle (7-8) school, three high schools, one dependent charter school (TK-8), and one career technical education/adult education/alternative education school. Eight direct-funded charter schools operate in the district. In 1998, the district passed Measure K, providing \$131 million in general obligation bond funds. This bond, combined with state facility funds, provided more than \$200 million for facility improvements. In addition, Measure GG was passed in November 2012, resulting in an additional \$90 million in general obligation bonds. To date, minimal expenditures have been made from Measure GG. In accordance with Education Code Sections 15278-15282, the requirement to form a citizens'

oversight committee has been met to oversee the expenditure of funds through the sale of bonds obtained through the approval of Measure GG. The oversight committee has met five times in the last year, but is still emerging as an oversight entity.

The FCMAT facilities team visited district sites during fieldwork in May 2016. Interviews were conducted with selected district and site staff. In addition, the team requested and reviewed numerous sources of documentation to verify and support the facility standards.

School Safety

The district lacks consistency and implementation in its safety programs and safety compliance. School site administrators indicated to FCMAT that their site's comprehensive school safety plans were not current. FCMAT's review validated that specific site plans were inconsistent, outdated, and incomplete. District Board Policy 0450 requires the school site council at each school site to develop a comprehensive school safety plan relevant to the needs and resources of that particular school. Some school sites visited by FCMAT had their own safety plans of various formats and ages, which had not been updated or reviewed by school site councils and the district board or state administrator. A draft of the district's 2015-16 emergency action plan was prepared in accordance with SB 187 and SB 334. The California Education Code (Sections 32280-32289) outlines the requirements of all schools operating any kindergarten and any grades 1 to 12, inclusive, in writing and developing a school safety plan relevant to the needs and resources of that particular school. Many site administrators reported receiving the draft with the understanding that it would be developed into a working plan in the future.

While the district provided evidence that custodians have been trained regarding safety data sheets (SDS), none of the custodians interviewed by FCMAT indicated they had a working knowledge of the use of the SDS binders or had specifically been trained to find the type of chemical used and read the sheets for reference to safety and medical information. Additionally, none of the site administrators were familiar with the district's Injury and Illness Prevention Program (IIPP), and the IIPP, written in 2014, remains in an unimplemented draft state.

FCMAT discovered many safety and sanitation violations at the sites visited including filthy restrooms, utility access hatches askew or missing, incomplete and unsecured construction projects, incorrect and temporary repairs, and trash left in various locations throughout the campuses. None of the fire extinguishers inspected by FCMAT had received monthly visual inspections. Additionally, though the SARC reports indicate otherwise, nine of the 18 school sites had not recently received a Williams Act facilities inspection utilizing the Facility Inspection Tool (FIT) form.

Facility Planning

The district developed and the state administrator approved the districtwide facilities master plan at its November 18, 2015 regular board meeting. This plan identifies facility improvement needs at each of its school sites, contains a capital-planning budget for facilities expenditures, and is based on the instructional goals.

The district recently circulated a request for qualifications for architectural services. A small in-house panel consisting of staff and a consultant paper screened the respondents, and staff interviewed the firms. The district selected four firms to work with and let contracts to three:

Harley Ellis Devereaux, Lionakis and gkkworks. Harley Ellis Devereaux has been charged with establishing building standards for the district.

The district has identified five priority sites where work will be performed using a combination of Measure GG and Los Angeles World Airports (LAWA) funds. Some sites selected were based on progress already made with Division of State Architect (DSA). Payne Elementary already has DSA approved plans so it will receive work first.

Facilities Improvement and Modernization

The district has personnel who are trained or knowledgeable in facility construction and DSA requirements, but they have little knowledge of California Department of Education, School Facilities Planning Division, and Office of Public School Construction (OPSC) requirements. This is a disadvantage since it has to rely on outside consultants and vendors to accomplish the various application processes to guide the district through the state approval process.

The district was unable to provide information on the status of all portable classroom, office or bathroom units, including the assigned DSA number, whether they are owned or leased, and their specific location.

Facilities Maintenance

The district's 2015-16 Maintenance Department budget is \$4,071,243, which meets the account requirement under EC 17070.75 and 17070.766.

The district has received \$5,780,305 from OPSC in Emergency Repair Program (ERP) funds for six school sites. The district competitively bid a project for roof replacement at Inglewood High School and Morningside High School on December 9, 2015 and had completed most the work by April 2016 using ERP funds.

The district has made some progress in facilities maintenance, but has no multiyear plan on preventive or deferred maintenance needs. While the state no longer requires a deferred maintenance plan, facility maintenance best practices dictate that the district should develop and maintain a current plan for deferred and preventive maintenance needs and budget funds to prevent more expensive repair work in the future. The district continues to address its preventive maintenance issues on an as-needed basis and does not have a budget for planned preventive maintenance projects.

A districtwide comprehensive list has not been developed to determine eligible projects for state funding granted under Proposition 39 through the California Clean Energy Jobs Act. The district reports that it will perform a site walk to determine eligible Prop 39 projects for Morningside High School. The district intends to combine Prop 39 and Measure GG funding to upgrade lighting and electrical systems.

The district does not maintain a computerized inventory of supplies, tools or equipment for the Facilities or Maintenance and Operations departments, nor does it maintain equipment replacement schedules. Custodial staffs at most school sites indicated they are provided with the supplies and equipment they need to perform their job. However, they also indicated that the deliveries of cleaning supplies and materials are routinely less than what was ordered. Site staff also pointed out that deliveries from the warehouse are late, and sites regularly run out of items such as toilet paper, toilet seat covers, and soap. This creates an unsanitary condition in many restrooms.

Work-order progress is not updated on the network system until its completion, so the sites cannot monitor it or work-order scheduling. This lack of feedback has created communication frustration at the site level.

The district is in the process of replacing the “Track-It” computerized work-order system with the new “SchoolDude” system. During previous FCMAT field visits, it was noted that the district intended to replace the “Track-It” system with “SchoolDude.” This process has been slow because of the change in key leadership positions. At the time of FCMAT’s fieldwork, the district had a board-approved agreement to implement “SchoolDude.”

Facility Equitability

The district has no specific policy or plan on whether it ensures equality and equity for each of its school site facilities. Board Policy 7110 authorizes the development of a district facilities master plan based on district needs and is aligned with the district’s goals for the instructional program. The district recently adopted a facilities master plan that addresses current facility conditions in relationship to the educational programs it plans to implement. The plan contains a comprehensive inventory of attributes for each of the district school sites, the available facilities and plans for their improvement. There is also a comparative assessment of the sites and their existing needs across a range of areas, such as flooring, electrical, computing capacity, and other quantifiable metrics. The district is in the early stages of developing an overall plan on facility equitability. The available funding, age and condition of the facility will often dictate the planning of equitable facilities for school districts.

Charter Schools

The district’s Board Policy 7160 supports the access of charter school students to safe and adequate facilities and was updated August 20, 2014. 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. The district has authorized seven direct-funded charter schools within its attendance boundaries.

The district received two petitions for new charter schools in the 2015-16 fiscal year. Neither application is requesting facilities from the district under Proposition 39 requirements.

Community Relations and Governance

1.1 Communications

Professional Standard

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

Findings

1. Board Policy (BP 1100—Communication with the Public), updated August 2014, directs the superintendent or his designee to develop a communications plan for the district. (There is also a board policy regarding media relations—BP 1112.) The district provided a copy of the 2015-17 Draft IUSD Public Relations Plan dated November 6, 2015. However, interviewees noted that the plan has not been officially adopted. The district is testing the plan before issuing the document to key staff and others for input. Therefore, there were continued reports that employees are unaware of a communication plan.
2. The introduction to the plan states that the “suggested plan of action is presented and designed to improve two-way communication between the district and the community.” While this plan discusses two-way communication, a review of the document shows that it is largely a public relations/media plan with a focus on how the district will share information with the public and staff and provides little direction on how the public or staff can provide input or concerns to the district. For the most part, with the exception of information on school site public relations events or media crisis procedures, the communication plan is focused on external communications and does not provide for clear two-way communication with internal staff. Several interviewees indicated that communication is mostly top-down, with minimal opportunity for two-way communication.
3. The plan has been updated to include a reporting structure in which the newly reinstated public relations officer is responsible for all media and public relations matters. However, several interviewees made it clear that, in practice, this position is not the sole point of contact for the district and actually has little authority. The state administrator has been the main source of contact, and the executive director of school and community relations manages and conducts communications with outside parties.
4. While it is evident that improvement of internal communications is still necessary, the district continues to actively reach out to the community as evidenced by the updating of its website, increased messaging, various community events attended by district administration and advisory board members, and the printing and distribution of the district’s *School News* publication. The district continues to reach out to local news media and utilize its website to inform the community of positive activities in the district in an effort to share district, school and student accomplishments. In addition, the district holds community events and fosters partnerships with local organizations, businesses, and the city. While the district is beginning to provide more information on its day-to-day operations as it works toward fiscal solvency, as is evidenced by the state administrator’s 60-day report, communication efforts still mainly focus on public relations.

Recommendations for Recovery

1. The state administrator should seek broader input on the communication plan and ensure that all district staff are aware of its development and their ability to provide comment as appropriate. Because the plan will need to be implemented by all staff, the state administrator should develop a strategy for ensuring that it is provided to staff at all levels and that appropriate training occurs before plan implementation.
2. A timeline should be developed for the implementation of the communication plan, including the testing phase underway, input from key stakeholders, board adoption, staff training, and implementation. In addition, more detail is needed regarding the individual strategies included in the plan to ensure it is not simply a visionary document with no objective, measurable steps to implementation.
3. Clearer direction is needed regarding the party responsible for implementing the communication plan internally and externally, and as the point of contact for all districtwide communications, including media relations. This individual, based on a more thorough plan or corresponding administrative regulation, should act as the district's clearinghouse and address routine district communications, while assigning items needing varying levels of expertise to other offices.
4. The district should maintain a feedback log, keep a record of its communication efforts and/or implement quarterly assessment surveys to gauge the progress and effectiveness of its communication efforts in reaching those affected and their reactions.
5. District leadership should consider periodically creating videos, or the state administrator and administrative staff should have website discussions to update those affected and the community on the district and its accomplishments/obstacles.
6. The state administrator should consider using a local community cable channel so that members of the public can more easily access district information and/or meetings.
7. The state administrator should more effectively use school site principals and department heads as the messengers to their respective staffs and communities. The district should provide cogent and timely talking points.

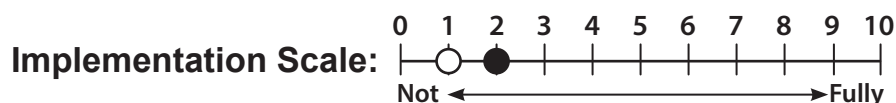
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 2



1.2 Communications

Professional Standard

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

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

Findings

1. The review team found that the opportunity for two-way communication between the staff and administration has improved, although the degree of improvement varies depending on the staff member's location. Staff located at the district central office expressed their overall satisfaction with the communication between staff, district leadership, and the state administrator. While they still believe more needs to be done, they were complimentary of the progress made and the efforts implemented by the new state administrator, the general tone of communications, and the improved atmosphere in the district. However, communication does not reach all levels of the organization since some school site personnel interviewed continued to state that communication is insufficient, inconsistent, and only partially effective.
2. While there are definite signs of improvement, there is still evidence of a lack of trust between staff, administrators, and employees. Many employees interviewed continue to be concerned and uncertain about the district's current and future status, with most of the uncertainty due to what they perceive as ineffective internal communication. Some even expressed a desire for more clarity about FCMAT's annual report. They are aware that processes are being implemented because of the report, but requested more detail. For example, instead of simply stating that something is happening because it is in the FCMAT report, they requested a reference to the standard addressed.
3. The new state administrator continues to hold meetings with site principals to provide information and has also scheduled multiple, ongoing school site visits with all school sites. The principals believe significant progress is being made under the new leadership and generally feel supported. However, they still feel somewhat disconnected from the decision-making process and see areas where a breakdown in communication still exists between the school sites and district administration. For example, the process for requesting/ordering supplies is cumbersome and not clearly articulated to site administration. The length of time, the number of signatories needed for approval, and the determination of what is approved under which circumstances has not been clearly communicated. This results in delays for the school sites and additional paperwork for district procurement and administration personnel. Another example is that while under the previous state trustee, layoffs occurred and/or positions were shifted without consultation with the principals, and subsequent requests for explanations or solutions to the created vacancies were not addressed.

4. It became evident during the interviews that the sites still operate semi-autonomously. The same best practices (e.g., communications from school sites to parents and organization of school site councils) are not being instituted at all school sites, and interviews with staff and parents found that some sites communicate with, involve, and disseminate information to parents and staff more effectively than others. Clearly, there is a need for increased consistency across the district.
5. Because of the change in the state administrator mid-way through this review period, there was still a great deal of turnover at the senior cabinet level. This caused some items to be missed (e.g., communications to parents and staff were not issued in a timely manner, the release of the communications plan was delayed, and job reorganizations impeded some day-to-day operations). However, the new state administrator appears to be methodically reviewing the organization and procedures to stabilize the district. Nonetheless, with few exceptions, the district's senior cabinet and key central office positions were filled or are in the process of being filled, and the district's day-to-day operations are managed with input from the state administrator. A clear organizational structure has been developed, and organizational charts have been produced, though not yet widely disseminated. The senior cabinet meets regularly with the state administrator, and agendas are established in advance with input from all cabinet members. Each cabinet member also holds regular meetings with his or her respective staff to further improve two-way communications.
6. The state administrator, senior cabinet, and advisory board member site visits have increased trust in the district administration, although not all site personnel are aware of the visits. During the interviews, several site personnel stated that no one from the district administration has visited their school site. In addition, the state administrator's address during a professional development day was appreciated by many of those interviewed because it demonstrated that he was willing to engage with all levels of the organization and share his vision for the district.

Recommendations for Recovery

1. The state administrator should continue to develop a functioning and effective organizational structure and hold regular meetings with senior cabinet and principals. This provides a governance structure appropriate to the district's size and more effective and efficient operations as well as enforcing the state administrator's commitment to open and effective communication with the public and internal personnel.
2. The recently developed organizational charts, including the names of those holding the positions, should be distributed to all staff as soon as possible to provide a clear chain-of-command for staff and site administrators.
3. Strategies for internal communications should be detailed in the draft communication plan to address the concerns expressed by various staff and administrators during the interviews. Multiple avenues of communication for dissemination of information and input gathering to meet the district's varying needs should be incorporated. Opportunities for communications should be readily available, easily accessible, and clearly established so that all staff can participate in the various methods and opportunities. It is important

that district administration ensure that all those affected are informed, included, and provided with an opportunity for input.

4. The district should establish protocols for the distribution of internal communications to staff and site administrators in a timely manner so that all have the opportunity to respond or address any concerns. Before information is distributed to the public, the state administrator should provide the information to staff, and a strategy should be implemented districtwide to respond to questions, concerns, or comments received.
5. The state administrator and district central administration should coordinate with school site administrators and department heads to participate in their staff meetings. This would provide all staff members with access to district decision makers and create a more collaborative and inclusive decision-making process.

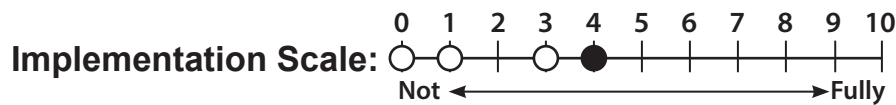
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 3

July 2016 Rating: 4



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. Since last year's review, the community outreach consultant has left the district and has been replaced by a district public relations officer. In addition, while a communication plan has been developed, it has not been circulated for input or been officially adopted by the district. This leaves some uncertainty about who is authorized to speak on the district's behalf. Currently, the state administrator is the main spokesperson.
2. The advisory board members have taken greater initiative and become more involved in the community to the benefit of the district. However, there is some evidence that advisory board members may speak on behalf of the district without prior discussion with the state administrator. For example, during the public comment period at the March 9, 2016 board meeting, a consultant to the city of Inglewood spoke on the development of a safe-routes-to-school plan that is being completed by the city, but will require the district's assistance and cooperation. It was evident from the subsequent discussion that an advisory board member was aware of the grant provided to the city for completion of this work and may have been instrumental in conversations on the plan. It was also clear that neither the state administrator nor the remaining advisory board members were aware of the award to the city or of the subsequent community and committee meetings that were held in support of the plan's development.

Recommendations for Recovery

1. The district should continue to gather input and refine the draft communication plan, which should include comprehensive and strategic internal, external, and two-way communication.
2. The state administrator should designate a single spokesperson to represent and speak on the district's behalf. While the state administrator manages that role at this time, a designated spokesperson can begin to work with the state administrator to eventually assume those responsibilities.
3. Clear procedures should be developed to ensure any initiatives or discussions regarding district matters are first and promptly discussed with district leadership, the state administrator at this time, but in the future, the superintendent, so that leadership is informed of matters that may affect the district.

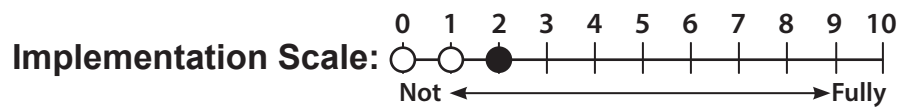
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 2



2.3 Parent/Community Relations

Professional Standard

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

Findings

1. Assembly Bill (AB) 1575 was signed into law on September 29, 2012 and mandates the use of uniform complaint procedures for resolving complaints of alleged violations of law, which prohibit pupil fees, deposits, or other charges for student participation in educational activities. Updated policies and regulations also require the use of these procedures to address complaints of discrimination, harassment, intimidation, and bullying, as required by the California Department of Education (CDE).
2. The district's board policies are available on its website, and an updated board policy (BP 1312.3 Community Relations – Uniform Complaint Procedures) was revised on February 5, 2015 to comply with the new requirements outlined in AB 1575.
3. The district's website has links to uniform complaint procedure brochures and forms both in English and Spanish as well as to the California Department of Education for further information. The brochures appear to have been updated along with the district's board policy and have revision dates of March 2015. However, the March 2015 versions of the uniform complaint procedure brochures contain dated information. The English-language parent complaint form shows a revision date of February 2015, and the Spanish-language version has a revision date of February 2014. The Complaints Concerning District Employees, Form C; Williams Complaints Form, Form D; and Complaint Questionnaire, Form E, were undated. In addition, the Spanish-translated section of the website does not include links to the forms or references so that Spanish speakers know the forms can be accessed with the English versions.
4. While the district provided a copy of a March 4, 2015, notification from the office of the former state trustee to district staff, parents, and advisory board members regarding the updates to its civility policy (BP/AR 1310.1) and uniform complaint procedure (AR 1312.3) during last year's review, no evidence was provided that the annual notice for this fiscal year was sent as required by law.

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 CDE has a revised uniform complaint procedures brochure dated June 2015. The district should replace the existing brochure on its website with the revised version and the district staff person assigned to monitor Uniform Complaint Procedures should regularly check the CDE website for updates.
3. The district staff person assigned to monitor uniform complaint procedures should ensure that Spanish translations are up to date given the varying dates between Spanish and English versions of the same document.
4. All forms should have revision dates printed on the documents to ensure the most up-to-date documents are being utilized.
5. Links to all forms should either be provided in the Spanish-translated sections of the website or a reference should be provided so that Spanish speakers are aware that the forms can be accessed on the English portion of the district's website.

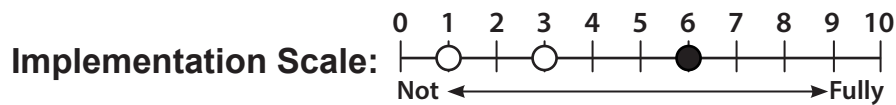
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 6

July 2016 Rating: 6



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, and volunteer policies (BP 1220—Citizen Advisory Committees, BP 1230—School-Connected Organizations, and BP 1240—Volunteer Assistance), which were revised on August 20, 2014. Interviews with staff and review of provided parent meeting agendas, flyers, calendars, sign-in sheets, newsletters, and various other district documents demonstrate that the district continues to have a strong parent center that conducts outreach for parents; provides classes, educational opportunities, and training; and lends support to the various school site parent groups.
2. Interviews with school site principals, district administrators, staff, and parents as well as documentation provided to FCMAT show that the school sites, parent center, English learner advisory committee (ELAC), and district English learner advisory committee (DELAC) have made a concentrated effort to encourage parents and community members to be involved in school activities, personal growth opportunities, and in their children's education. Even with these efforts; however, the level of participation among schools is inconsistent, and relatively few parents are involved districtwide. Nevertheless, most parents interviewed appreciate the district's parent center and the offerings it provides.
3. The district's website continues to have a parent webpage that provides information about local community resources, college preparation, enrollment, school calendars, specialized support services, student activities and organizations, and other resources as well as a link to the district's LCAP and both parent and student LCAP surveys. However, not all of the information is up to date, and some of the links are not active. For example, the website still includes links to the LCAP surveys, but none of the four links are available. The website also includes a "Parent Connect" link that provides parents with access to their child's grades, attendance, and more. While there is no way to know how many parents access this webpage or the information provided, the district administration reports that they can track the number of parents who sign in and access "Parent Connect," and its use has increased.
4. The district has an education foundation (The Inglewood Educational Foundation) that was established in 1998 as a nonprofit corporation organized under the nonprofit Public Benefit Corporation Law Section 501(c) (3). The foundation's primary purpose is to provide college scholarships to graduating students and supplemental financial support for a variety of educational programs that directly benefit students and teachers. While the foundation had begun to meet during a previous review period, issues with the Internal Revenue Service and Franchise Tax Board caused suspension of all fundraising activities. The foundation has yet to begin meeting again or plan any new fundraising efforts.

5. The district has five schools with Parent Teacher Associations (PTAs) and is providing training and support to reconstitute five others. The local PTA district council provides guidance and assistance to the various school site PTAs, but there is no active districtwide PTA.
6. Interviewees indicated that while there are opportunities for parent involvement, actual participation and involvement may not be at the desired level. As with other aspects of the district, participation varies from school site to school site. It appears that some schools have strong, active, well-organized PTAs and school site councils, while others do not or struggle to get parents involved. The parents interviewed stated that the main reasons for the low turnout are the lack of established calendars and the perception that their voices are not heard. The parents also indicated that some parents are concerned about the need to be fingerprinted to volunteer on campus given their legal status and the cost. In response to the concern about the cost, the state administrator has established a policy that would reimburse parents once they have volunteered for a specific number of hours.
7. Education Code Section 52060 requires consultation with various groups, including parents, in adopting an LCAP. The LCAP template states in Section 1 that “[m]eaningful engagement of parents . . . is critical to the LCAP and budget process.” The district formed an Educational Advisory Committee that assisted with the development of the LCAP. Surveys were posted on the district’s website and the LCAP was presented to DELAC, various school site groups, the Inglewood Teacher’s Association (ITA), and the advisory board. No information was provided on whether community meetings were held, and if so, the dates they occurred. Interviewees expressed concern with a lack of input into the process as well as the process in general. Several of the parents interviewed did not know what an LCAP was and several others, in addition to district staff, stated they had no knowledge of the district’s LCAP. In addition, other than the link to a parent survey via SurveyMonkey, which is not active, the district has not provided FCMAT with further documentation of any consultation with required stakeholders regarding the update to the LCAP required to be completed by July 1, 2016.
8. Education Code Section 52065 requires that a district post its LCAP on the district website. The LCAP, and other LCAP materials (e.g., presentations), posted on the district’s website are from the 2014-15 school year.

Recommendations for Recovery

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

3. The state administrator should continue to provide support for the creation of school site and a districtwide PTAs and to the parent center in its outreach and parental education efforts. The parent center's scope of involvement should be expanded to include all parent committees, including the PTA, in an effort to provide a one-stop shop for parents that will communicate a single and cohesive message and make opportunities available to all district parents. The parent center should strive to ensure that parental involvement extends beyond compliance so that high-quality partnerships to improve student achievement exist throughout the district.
4. The district should expand its efforts to obtain meaningful parent involvement in the LCAP process by developing a comprehensive stakeholder engagement process. In addition, stakeholder engagement should begin earlier in the school year.
5. The website should be kept up to date, and links that are not relevant for a given period should be removed and reinstated as needed.

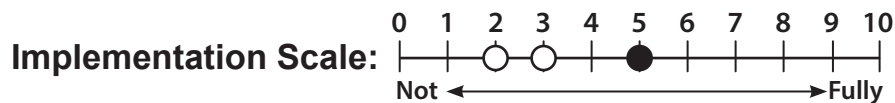
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 5

July 2016 Rating: 5



2.8 Parent/Community Relations

Professional Standard

Board members are actively involved in building community relations.

Findings

1. Based on interviews with staff, teachers, district administration, and advisory board members, advisory board members are actively involved in building community relations.
2. Several advisory board members have conducted school site visits and have offered assistance to school site administration. A board member, with assistance from the district, started a “Community Coffee” event in which two advisory board members have coffee and talk with attendees. The advisory board members take turns participating in this event. The board members attended graduation ceremonies last year and continue to attend block parties and other community events and actively reach out to the city of Inglewood, the Chamber of Commerce, the religious community and organizations, private organizations, and others in an effort to establish relationships outside of the district and bring resources to the district.
3. FCMAT observed the district’s March 9, 2016, board meeting and noted that the advisory board members continue to gather 30 minutes before the start of the meeting to recognize and honor parents, staff, and students. In addition, the board meeting includes a report from high school students on events and accomplishments on their school sites.

Recommendations for Recovery

1. The state administrator should continue to encourage and support the advisory board members to be actively involved in the community and build positive relationships with all segments of the community. With operational support provided by the district as needed, the advisory board members should continue to assist the district with its outreach efforts. While the advisory board has no authority, members can continue to assist the district in carrying the message to the community and continue to provide the district with input from the community.
2. While it is commendable that district administration personally attends community events, the office or individual assigned to community outreach should coordinate these efforts and take primary responsibility for these events and contacts.
3. The district should continue to publicize the honorary portion of its board meetings so that staff members and the community can participate in these contributions and recognitions.

4. The state administrator should explore the use of a community cable channel to record and televise meetings, providing the community with additional information on district happenings.

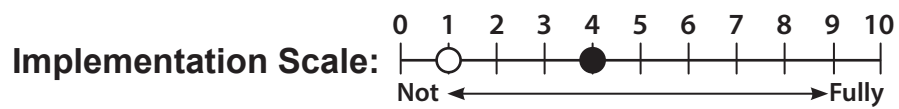
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 4



3.1 Community Collaboratives, LEA Advisory Committees, School Site Councils

Legal Standard

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

Findings

1. The district updated AR 0420 and BP 0420 in August 2014. The district's AR 0420 requires that "[s]chool site councils shall be established when required for participation in a categorical program" which follows Education Code Section 52852.5. Education Code Section 64001 requires that a school site council develop the single plan for student achievement. The council's responsibilities include developing and approving the plan, monitoring its implementation, and evaluating the effectiveness of the planned activities at least annually.
2. Training was provided to school site councils in conjunction with the California Teachers' Association on October 26, 2015.
3. Several of the parents interviewed noted that they did not participate or stopped participating because they did not know when the meetings would be held and felt that their input was not utilized. On the other hand, a parent from one school indicated the site council there was well organized and the parents received a monthly calendar of events and support from the school site administration. This is another example of processes that vary from school site to school site.
4. For the 2015-16 school year, FCMAT was provided with executive summaries for single plans for student achievement for 13 of the district's schools, and the plans were approved en masse at a district board meeting on December 9, 2015. While the district provided site council agendas, sign-in sheets, and minutes that showed the plans were discussed, FCMAT could find no evidence of actual approval by the site councils.
5. District administration stated that information regarding funds available for the school sites was provided to each principal to convey to his or her school site council for incorporation into its plan and better ensure alignment with the LCAP. However, interviews highlighted that not all parents and teachers understood the connection between the two documents. The process for the LCAP, how the single plans fit into the process and how the LCAP affects single-plan implementation was unclear to many of those interviewed.

Recommendations for Recovery

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

2. The district should continue to provide annual training to the school site principals so they can adequately train and guide the councils in developing plans.
3. The district should establish districtwide standards for school site councils as well as templates and timetables to develop and approve each school's single plan for student achievement. This would ensure all plans are consistent, include all required information, encompass an entire school year, and provide specific instruction on due dates and expectations.
4. The district should monitor the formation of school site councils before the end of the school year to make certain that one exists at each school at the start of the next school year.

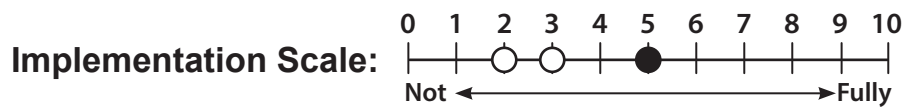
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 5

July 2016 Rating: 5



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. Interviewees were unaware of any committees or councils that existed to advise or provide input to the district on critical issues and operations. While the district has a DELAC/ELAC, school-based PTAs, and a parent center, no evidence was found that these councils are used to advise the district.
2. Based on the meeting minutes and agendas provided to FCMAT, the Citizens' Oversight Committee, a committee assigned to oversee the bond program, held its inaugural meeting on July 16, 2015. The committee met in July, September, and October of 2015 and again in January and April of 2016. According to the state administrator, the committee is scheduled to meet quarterly.
3. With the exception of the Citizens' Oversight Committee and the previously mentioned Educational Advisory Committee, FCMAT was informed that the district does not have any broad-based committees and councils to advise the district on critical issues and operations.
4. While rosters and sign-in sheets were provided to the review team for DELAC/ELAC, school site council and Citizens' Oversight Committee meetings, the cultural, ethnic, gender, and socioeconomic makeup of these committees is unknown since this information is not collected. However, district administration indicated they have worked hard to ensure that the school site councils are ethnically balanced.

Recommendations for Recovery

1. The state administrator should establish broad-based committees and councils to advise the district on critical issues and operations, regularly meet with these groups, and consider their input in making decisions. The district is experiencing a great deal of change during this current transition period. Establishing committees and councils with knowledge of the district, community, and its culture could provide information that is critical and useful to the process. In addition to convening new committees and/or councils, the state administrator should take advantage of the already constituted DELAC/ELAC and focus their efforts on current district issues.

2. The committees and councils should include those affected in the district as well as district administrators and staff and should make a concentrated effort to ensure that membership reflects the full cultural, ethnic, gender, and socioeconomic diversity of the student population.
3. Data on the cultural, ethnic, gender, and socioeconomic makeup of these committees should be collected and tracked to ensure that the committees reflect the diversity of the student population.

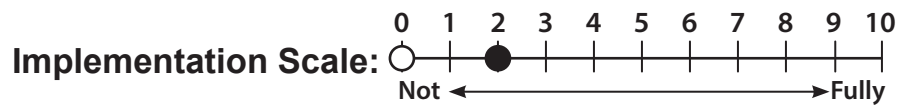
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 2



3.6 Community Collaboratives, LEA Advisory Committees, School Site Councils

Professional Standard

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

Findings

1. The district provided FCMAT with evidence of an October 26, 2015, training workshop for district staff and parent/members of school site councils conducted in conjunction with ITA. The PowerPoint presentation from this workshop showed that the training included basic administrative structure, program processes and goals. Sign-in sheets reflected representation from 10 of the district's 18 schools.
2. The parent center has held a series of workshops to train parent volunteers and workshops to assist parents on issues such as helping with homework, nutrition, bullying and fatherhood as well as conducting informational sessions for families with children who have special needs. However, FCMAT was not provided with the content of the volunteer training and is therefore unable to determine whether the information included basic administrative structure, program processes, and goals. The review team was provided with flyers and sign-in sheets for trainings and other parent events.

Recommendations for Recovery

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

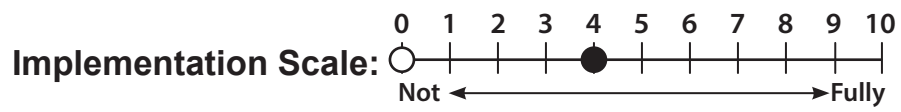
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 4



4.5 Policy

Professional Standard

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

Findings

1. As noted during the prior review period, the district initiated a mass update of its policies through Gamut, the California School Boards Association's (CSBA's) online resource for board policies. A review of the policies via the Gamut website found that they were updated in August 2014 with the exception of 12 policies. Of these, five were updated in February 2015, one in February 2009, two in November 2006, two in September 2003, and one in April 2003. At the March 9, 2016, board meeting, one policy and administrative regulation was updated.
2. The advisory board has experienced upheaval since the time the district entered receivership. Three members resigned in December 2014 and their replacements were appointed in January 2015. One advisory board member reached his term limits and the formal election was held on April 7, 2015 for this position as well as for the appointed positions. That election decided three of the four advisory board members, with the last position decided in a runoff election in June 2015. All five have been seated, some for two-year terms and others for four-year terms.
3. As was reported in the prior review period, the advisory board was largely dysfunctional and without a quorum at most meetings. Two of the three members who resigned in December 2014 did not participate in board meetings from May 2014 until their resignations. Of the 24 board meetings held during the last review period, the advisory board chairperson attended only the April 15, 2015, board meeting. The remaining board members' attendance was haphazard; five meetings had no members in attendance, and 14 had only one or two. However, this changed after the current board was seated. Since the new state administrator started, 11 meetings were held with three having all members present, five meetings with three or four members present, one meeting with no members and two meetings where attendance was not recorded in the minutes.
4. A review of board meetings minutes, interviews of advisory board members and observation of the March 9, 2016, board meeting showed the following:
 - While still in the early stages of learning about the district and the full scope of its role, the advisory board members participated in board meetings by asking questions and taking part in discussions on agenda items.
 - It appears board members are familiar with the policies, have read them, and follow them.
 - The board has been provided CSBA training on its role in policymaking and how to function within a policy framework.

- Advisory board members appear to have an understanding of their expected roles as representatives of the entire district operating within the framework of the policies and no longer perceive themselves simply as members of the community or individuals.

Recommendations for Recovery

1. The state administrator should utilize the periodic updates provided by Gamut to ensure policies and regulations remain up to date, available, consistent with current law, and provide the district with direction and guidelines for decisions and behaviors. Input for policy revisions should be solicited from affected staff and incorporated into the applicable policies and regulations.
2. A protocol should be developed to inform staff of changes in policies before and after they are adopted.
3. All staff members and the state administrator should continue to adhere to and be accountable for board policies and administrative regulations.
4. The state administrator should continue to guide and assist advisory board members with their understanding of appropriate perspective in their role as members and appropriate behavior according to policies, ethics, and procedures.

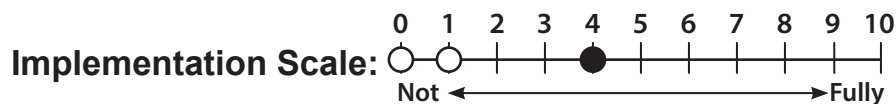
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 4



5.1 Board Roles/Boardsmanship

Legal Standard

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

Findings

1. Education Code Section 35107 requires board members to meet the following criteria to be eligible for the position:
 - Be 18 years of age or older
 - Be a citizen of the state
 - Be a resident of the school district
 - Be a registered voter
2. It is not the state administrator's responsibility to screen candidates to ensure they meet the eligibility requirements of running for office or serving as advisory board members. The state administrator relies on the local government and election board to perform these tasks.
3. At the time of this review, neither the local government nor the election board provided verification that the advisory board members met all standards of eligibility, and no complaints on these issues had been filed with the district. However, the district took the initiative and obtained statements signed under penalty of perjury from each of its advisory board members stating that they were citizens of California, residents of the city of Inglewood, and registered voters. Based on interviews held, FCMAT was able to determine that all advisory board members appear to be 18 years of age or older.

Recommendation for Recovery

1. The state administrator should work with the local government, election board and/or internally develop a process for ensuring that all existing and future advisory board members meet the Education Code requirements to serve as members of the board.

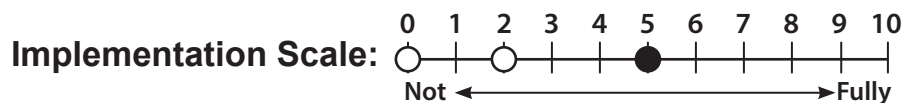
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 5



5.2 Board Roles/Boardsmanship

Professional Standard

Board members receive necessary training to better fulfill their roles.

Findings

1. Board Bylaw 9230, adopted August 14, 2014, reflects the district's desire to provide advisory board candidates and new advisory board members with orientation training and places the responsibility to do so on the superintendent.
2. All advisory board members have either completed or are in the process of completing the CSBA Masters in Governance Training, which includes courses in the following subjects:
 - Foundations of effective governance/setting direction
 - Student learning and achievement/policy and judicial review
 - School finance
 - Collective bargaining/human resources
 - Community relations and advocacy/governance integration
3. In addition, the district has provided training to advisory board members on other topics pertinent to their roles and responsibilities (e.g., a governance leadership workshop, online agenda training).

Recommendation for Recovery

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

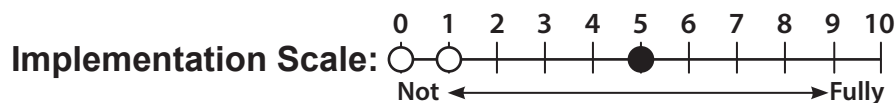
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 5



5.3 Board Roles/Boardsmanship

Professional Standard

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

Findings

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

Purpose

The purpose of the Inglewood Unified School District is to develop productive citizens who are able to live, compete, and excel in a global economy.

Mission

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

Vision

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

Objectives

All students will become proficient in English. All students will score proficient or above as measured by state assessments. All students will have access to current technology to increase their academic performance.

One-hundred percent (100%) of our students will graduate. One-hundred percent (100%) of our students will enter and achieve success in an institution of higher learning, workplace, and society.

2. The district's purpose, mission, vision, and objectives were established before the current advisory board took office, and the current state administrator arrived. No information was provided noting when they were developed. The district is; however, using the vision/mission as a framework for its actions. Since his arrival, the state administrator has stressed the use of the vision/mission as guiding principles. The purpose, mission, vision, and objectives have been printed in a poster-sized format and are displayed throughout the district's offices, including in the board room. In addition, they are posted on the website and have been printed and are referenced in the newly reinstated *School News* newsletter.

Recommendations for Recovery

1. The state administrator should assign the advisory board to review the district's vision and mission and offer suggestions about updating it, as necessary, and use a process that includes input from staff, parents, students, and community members. This action would foster a more collaborative relationship between the state administrator and the advisory board as well as further the advisory board's training. In addition, the vision/mission should be regularly reviewed and updated as necessary through a similar collaborative process.
2. The state administrator should consider developing an entire strategic plan and tactical plan in conjunction with the LCAP to guide the district and work of the staff and try to galvanize the advisory board and district staff around a common district focus and direction.
3. The state administrator should consider developing a comprehensive plan involving advisory board members, students, staff, administrators, and educators to address the district's needs now and in the future given the significant changes in student achievement, enrollment, fiscal soundness, etc. The comprehensive plan should include steps to communicate and publicize the vision/mission to all those affected in an effort to make the process open and ensure that everyone is aware of the district's direction.
4. The state administrator should consider hiring external assistance to facilitate the strategic and tactical plans because of the time constraints on district staff. The investment should yield important long-range results and foster acceptance from a dissatisfied community and staff as well as from a novice group of advisory board members.

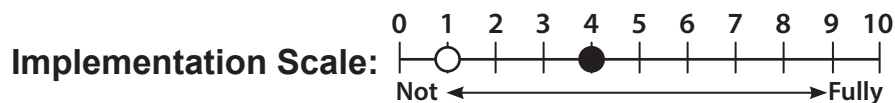
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 4



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, all advisory board members attend board meetings. While the advisory board makes no decisions, the state administrator provides members with the opportunity to comment and ask questions prior to taking action on agenda items in addition to the time allotted to them at the end of each meeting for comments.
2. Based on FCMAT's attendance at and observation of the March 9, 2016, regular board meeting, as well as interviews with the advisory board members and district staff, the advisory board members maintain functional working relationships with each other and staff members. They respect the decisions made by the state administrator and can professionally ask questions and voice their concerns.

Recommendations for Recovery

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

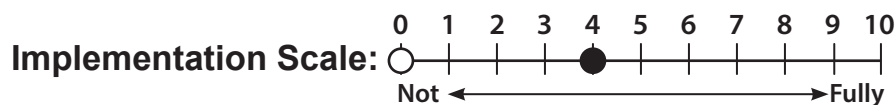
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 4



5.6 Board Roles/Boardsmanship

Professional Standard

The board and administrative team maintain functional working relationships.

Findings

1. The state administrator and administrative team have begun to develop a working relationship with the advisory board members. Advisory board members interviewed discussed staff's willingness to assist and provide information as needed, while administrative staff interviewed repeatedly noted the improved working relationship with and among the advisory board members.
2. As noted in the previous standards, FCMAT attended a regular board meeting on March 9, 2016, and noted that interactions between the advisory board members, administrative staff, and the state administrator were respectful and professional and displayed a functional working relationship.

Recommendations for Recovery

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

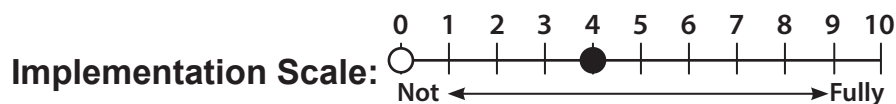
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 4



5.9 Board Roles/Boardsmanship

Professional Standard

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

Finding

1. While the state administrator provides the opportunity for the advisory board members to participate in board meetings, the board members are advisory, do not participate in closed-session matters, and are not provided with confidential information by the state administrator. Therefore, there were no findings to substantiate this professional standard.

Recommendations for Recovery

1. The state administrator should ensure that advisory board members receive significant 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.
2. Upon completion of necessary training, the state administrator should consider including the advisory board in closed session and providing members the opportunity to ask questions and comment similar to the open session. This will provide the advisory board with insight into district operations in order to build capacity.

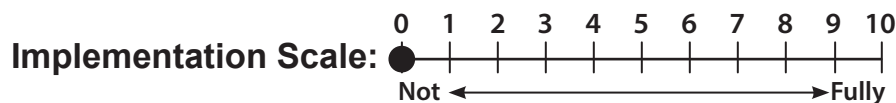
Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0



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. The initial and interim state administrators began updating board policies according to the CSBA recommended board policy manual. As previously noted, a review of the district's board policies confirms that all but 12 were updated in August 2014. Of these, five were completed in February 2015 and another one was completed in March 2016. Board policies and administrative regulations need to be reviewed and updated regularly to ensure compliance with current laws and reflect district practices.
2. During the previous review period, CSBA released three policy updates that include approximately 60 policies with proposed revisions. According to its website, CSBA releases updates five times per year in July, October, December, March, and May. The updates released from July 2015 through March 2016 include approximately 50 policies with revisions. As previously noted, only six of the district's policies have been updated since the en masse update in August 2014.
3. Board policies are available to anyone having Internet access via a link on the district's website; however, no notice, beyond their inclusion on the board agenda, is provided to staff when policies are proposed to be updated or after they are approved.
4. No evidence was provided to indicate that advisory board members had a role in developing policy and setting the direction of the LEA while supporting the state administrator and administrative staff in their responsibility to implement adopted policies and administrative regulations. Since the advisory board only recently began to attend board meetings and be provided with information in advance of the meetings, it seems unlikely that they had a role.
5. A review of minutes of the February 18, 2015 board meeting, where the last five board policies were approved, shows the advisory board did not interact on the adoption of these policies. Neither did they have questions on the policy that was updated on the March 9, 2016 board meeting.

Recommendations for Recovery

1. The state administrator should proactively involve the advisory board in updating board policies to reflect current law and district practices. This should include gathering input from advisory board members and affected parties to establish board policies and regulations for the district, and advising the state administrator of the need for any changes.

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

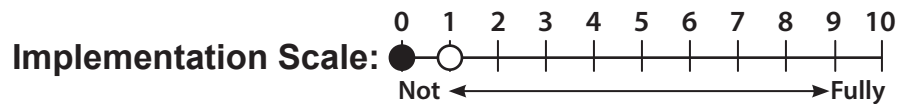
Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0



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 9, 2016, meeting and observed that members are provided the opportunity to pull items from the consent calendar if they have questions or comments. Then each item that was pulled is discussed and questions answered by the state administrator and/or appropriate staff, and, if necessary, held over to another meeting because of additional questions or concerns. 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 noted in previous standards, the advisory board attends community and district events and initiates community gatherings in an effort to stay connected to the community and students.

Recommendations for Recovery

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

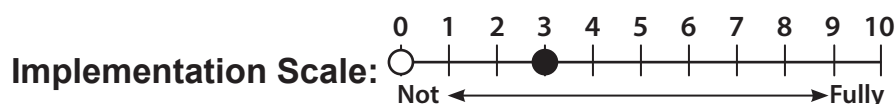
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 3



6.6 Board Meetings

Professional Standard

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

Findings

1. The state administrator provides advisory board members with the board meeting agenda on the Friday before the meeting (e.g., for the January 13, 2016, meeting, an email was sent to the advisory board on January 8, 2016). The email contains a link to access the supporting documents online, which assumes that all advisory board members have Internet access and choose to access the information, and a notice that hard copies are available at the district office any time after 11 a.m. the following Monday.
2. Based on FCMAT's observations and the questions asked by the advisory board members at the March 9, 2016, board meeting, most of the advisory board appear to review the documents in advance.
3. Board Bylaw 9320 specifies that regular meetings are to be held at 5:30 p.m. During the previous review period, FCMAT's review of board meeting times showed that regular meeting times varied from 10:30 a.m. to 5:30 p.m., and special meeting times varied from 10 a.m. to 7:30 p.m. These meeting times offered little consistency and made it difficult for staff and the community to adjust their schedules and be available. However, a review of board meeting times since the new state administrator began shows that regular board meetings have been held consistently at 5:30 p.m. In addition, future board meeting dates and times are listed on the district's website.
4. According to interviews with advisory board members and district administration, the state administrator and cabinet members are available to address advisory board member questions and concerns prior to board meetings. Also, as previously noted, advisory board members are provided the opportunity to comment and ask questions at each board meeting before an item is acted upon by the state administrator.

Recommendations for Recovery

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

3. The state administrator should consider establishing times after agenda materials are posted and before board meetings when the advisory board members can make appointments with the administrative staff so that questions and concerns can be addressed.
4. In addition, as stabilization occurs, the state administrator should continue the practice of reducing the number of special board meetings held, 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.
5. The state administrator should consider scheduling briefings/meetings individually or with two board members at a time to help the advisory board members better understand district operations, decisions, and the district's status.

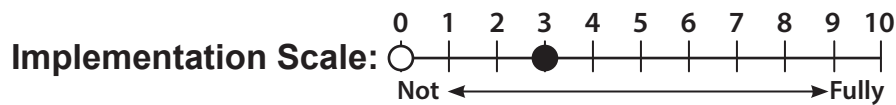
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 3



6.9 Board Meetings

Professional Standard

Board meetings focus on matters related to student achievement.

Findings

1. Based on a review of the board meeting agendas and minutes provided to FCMAT, board meeting agendas have focused on transactional administrative matters, with some of these administrative matters relating to student achievement (e.g., approval of 2015-16 single plans for student achievement, approval of agreement with Pivot Learning Partners Consulting Services, approval of educational field trips, etc.). In addition, time is allotted at each board meeting for reports from high school students on events and news from their school sites.
2. FCMAT observed the district's March 9, 2016, board meeting and noted that the 30 minutes before the start of the meeting were reserved for recognitions honoring parents, staff, and students. During this particular board meeting, three advisory board members participated in presenting awards and ceremonial photo opportunities.

Recommendation for Recovery

1. As the district now has a chief academic officer, the state administrator should consider including a monthly report at a regular board meeting or series of special meetings on academics. During these meetings, presentations can be made about the district and individual schools, student achievement and progress, curriculum and instruction, professional development, data and its uses, and other topics. This would inform the advisory board, staff, and community about the district's academic status and progress as well as the programs offered or considered.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 2

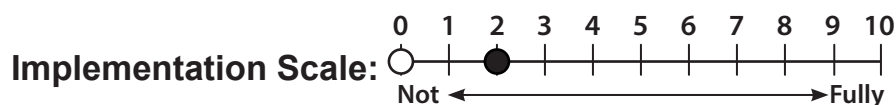


Table of Community Relations and Governance Ratings

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 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
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
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
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
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
2.8	PROFESSIONAL STANDARD – PARENT/COMMUNITY RELATIONS Board members are actively involved in building community relations.	1	1	1	4
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

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

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
5.6	PROFESSIONAL STANDARD – BOARD ROLES/ BOARDSMANSHIP The board and administrative team maintain functional working relationships.	0	0	0	4
5.9	PROFESSIONAL STANDARD – BOARD ROLES/ BOARDSMANSHIP Board members respect the confidentiality of information shared by the administration.	0	0	0	0
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
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
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
6.9	PROFESSIONAL STANDARD – BOARD MEETINGS Board meetings focus on matters related to student achievement.	2	0	0	2
Collective Average Rating		1.05	.45	1.40	3.78

Sources and Documentation

Board policies, administrative regulations, and board bylaws

Board agendas, packets and minutes

District-Provided Documents

Districtwide parent needs assessment results—2014-15

Draft IUSD public relations plan dated November 6, 2015

IUSD educational advisory committee agenda—January 20, 2016-February 11, 2016

IUSD educational advisory committee roster—2015-16

IUSD Recovery Plan dated February 10, 2016

IUSD School News—January 2016

IUSD 60-day report and PowerPoint presentation dated January 13, 2016

IUSD state administrator cabinet meeting agendas—October 10, 2015-March 7, 2016

Joint legislative audit committee oversight hearing invitation—March 3, 2016

Joint legislative audit committee report dated November 5, 2015

Measure “GG” oversight committee meeting agendas and minutes—July 16, 2015-April 21, 2016

Miscellaneous email correspondence regarding partnerships, events, and other district business

Newsletters, flyers, sign-in sheets, agendas and minutes for parent center, school site councils, DELAC, and DAC meetings, trainings, and events

South Bay Promise Community Partnership agendas—October 5, 2015-February 1, 2016

South Bay Promise Community Partnership minutes—September 14, 2015-December 7, 2015

Other Sources

District’s website

Interviews with the state administrator, advisory board members, district administrative staff, principals, teachers, staff and parent groups.

Personnel Management

1.1 Organization and Planning

Professional Standard

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

Findings

1. The 4000 series board policies and administrative regulations on personnel were updated to the California School Board Association's (CSBA) template and adopted on August 4, 2014. Policy updates are provided by CSBA five times per year (July, October, December, March and May). The following 4000 series board policies and administrative regulations relative to recruitment, hiring, evaluation and discipline of employees have been updated by CSBA during the last reporting period, but have not been updated by the district and therefore may be inconsistent with current law:
 - BP/AR 4030 – Nondiscrimination in Employment
 - AR 4032 – Reasonable Accommodation
 - AR 4112 – Appointment and Conditions of Employment
 - BP 4112.21 – Interns
 - AR 4112.23 – Special Education Staff
 - AR 4112.6/4212.6/4312.6 – Personnel Files
 - E 4112.9/4212.9/4312.9 – Employee Notifications
 - BP 4121 – Temporary/Substitute Personnel
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. Board Policy (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.
4. BP 4030 – Nondiscrimination in Employment, prohibits discrimination against job applicants and district employees based on a protected characteristics such as age, gender,

gender identity, religious creed or dress, marital status, or sexual orientation. As noted above, BP 4030 has not been updated based on changes to current state and federal laws on nondiscrimination.

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 was added since the last reporting period. BP 4315 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 (CPSEL).
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. There is 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.

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 Human Resources (HR) Department should add policy updates to its annual calendar in the months of July, October, December, March and May.
2. The district should update its board policies to include those related to suspension/disciplinary action of classified employees.
3. The district should ensure that board policies and administrative regulations on recruitment and selection are updated to ensure compliance with law related to non-discrimination in employment.
4. The district should ensure nondiscrimination in selection and hiring by holding hiring managers accountable to the consistent implementation of these policies and regulations.

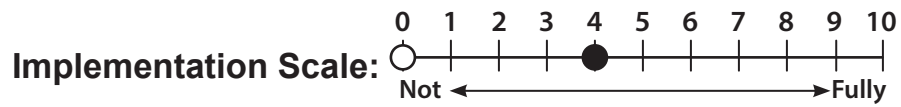
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 4

July 2016 Rating: 4



1.2 Organization and Planning

Professional Standard

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

Findings

1. The district's mission is to ensure that all students are taught rigorous standards-based curriculum supported by highly qualified staff in an exemplary educational system characterized by high student achievement, social development, safe schools, and effective partnerships with all segments of the community.
2. The HR Department has a mission statement that is aligned with the district's, in stating that the department is dedicated to recruiting, hiring, and retaining the most highly qualified applicants as well as providing services that support school and student success.
3. The HR Department mission and vision statement also indicates that it will provide services in teacher credentialing, recruitment of certificated and classified personnel, staffing, continued monitoring of teacher quality in relation to the No Child Left Behind Act (now superseded by the Every Student Succeeds Act), employee orientation, training, employer-employee relations, and employee evaluation. "The department emphasizes supporting school sites to accomplish their student achievement goals and school plan objectives by matching resources with individual site needs. Its services are expected to promote a caring, responsive, accurate, and efficient environment that is apparent to customers and integrated with day-to-day operations."
4. In 2014-15, the HR Department reported that its goals included reviewing employee files for compliance, updating the human resources system (HRS) to allow for the tracking of employee evaluation due dates and dates of completion, and providing all annually required trainings within the first month of employment. The HR Department achieved most of these goals and reported that its 2015-16 goals included improving leave tracking and monitoring and curbing abuse, developing and implementing an aggressive recruitment plan, and moving towards paperless processes including the electronic archiving of permanent personnel records.
5. At the time of FCMAT's fieldwork, the HR Department was developing an annual report of progress towards department goals and services to be provided to the board in June 2016.

Recommendations for Recovery

1. The district should annually review the department's vision and mission statements and ensure that they keep pace with changes in district initiatives and continue to support the district's recovery plan.
2. The district should ensure that the HR Department continues to annually develop goals and objectives that are measurable and facilitate its mission.
3. A template should be developed and a report produced annually for the cabinet and board regarding the HR Department, including the services it provides to employees and information such as the number of certificated, classified, and management staff employed by the district; employees hired during the fiscal year; transfers; grievances; and retirements and resignations by classification.
4. The district should ensure that the annual report to the board includes evidence of progress in meeting the HR Department goals and objectives for the year. The department should consider using the FCMAT's personnel management priority standards and recommendations for recovery to determine what to measure, monitor, and report.

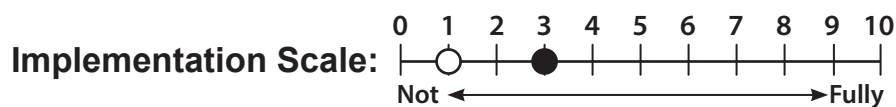
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 3



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 lists department positions and includes the names of the individuals assigned to each position.
2. At the time of FCMAT's fieldwork, a new department website was under construction. The old page is available and includes the HR mission and vision statements and a link to the new site. The new site offers links to all certificated and classified job postings and a list of all HR Department services. The new site does not yet identify department staff by position or service area, the phone number of department staff, or a link to their email address.

Recommendations for Recovery

1. The HR Department should develop a functional organization chart that identifies essential human resource functions by position.
2. Once fully developed, the department website should include contact information for HR Department staff as well as a quick link to each staff member's email address. Additionally, the lists should clearly identify who to call with specific questions (e.g. leave approvals, substitutes, recruitment, contract management, credentials).
3. The HR website should be updated anytime functions are reorganized or reallocated or when staff members change.

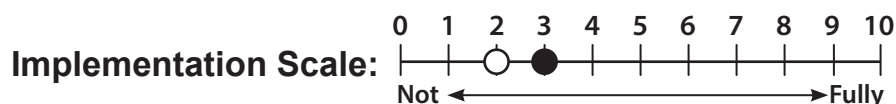
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3



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 for the state administrator's cabinet meetings showing that the executive director of human resources is a member of that team. The cabinet meets two times per month.
2. The executive director of human resources played a key role in decision-making related to enrollment and staffing projections for the 2015-16 fiscal year, reductions in force, bargaining proposals, and nonreelection of certificated employees.

Recommendations for Recovery

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

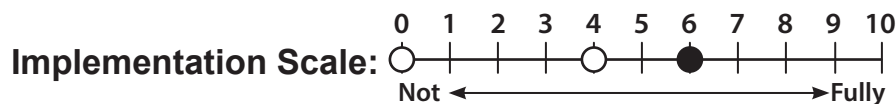
Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 0

July 2015 Rating: 4

July 2016 Rating: 6



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 does not have a data management calendar, but has identified the employee responsible for submitting data to the information technology (IT) director for CALPADS, California School Information Services (CSIS), and CBEDS.
2. The IT Department is responsible for leading CALPADS reporting for the district, but does not prepare a calendar of key tasks, personnel responsible, and dates for completion. HR staff reported that they are responsible for preparing data related to employees, credentials, authorizations, and assignments, and the 2015-16 process was collaborative and smooth. Schools play a role since the IT Department gathers reports and sends them to the sites to validate before certification to the state.
3. The HR Department annual calendar of essential HR functions has been fully operationalized for more than a year and guides department planning and workflow. In October, the calendar includes tasks related to CALPADS reporting.

Recommendations for Recovery

1. The district should continue to ensure that the HR Department takes responsibility for HR-related data and functions related to CALPADS and CBEDS, and that this effort is coordinated with the IT Department. The HR and IT Departments should continue to work together to develop a work plan that identifies key tasks, personnel responsible, and dates for each task to be completed to ensure timely submission of required state reports.
2. The executive director of HR should review all information and perform a multiyear reasonableness review before certification of CALPADS and CBEDS and transmission to the state of California.
3. The district should ensure that the HR Department continues to operationalize the annual calendar, increasing efficiencies and ensuring compliance with statutory requirements, state and federal employment laws, board policies and administrative regulations, and collective bargaining agreements.

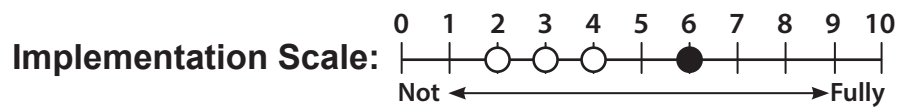
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 6



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 state administrator suspended the personnel commission based on the authority in Education Code (E.C.) 41322(b). In December 2012, classified employees submitted a petition to the governing board, the powers of which reside with the state administrator, requesting termination of this system (per E.C. 45319-45320). The district conducted an election in March 2013 for classified employees to vote on whether to keep or terminate the merit system, and the majority chose to retain it. Three years later, at the time of FCMAT's fieldwork, the personnel commission had not yet been reestablished. It is up to the governing board/state administrator to determine when it is appropriate to reestablish the personnel commission and reverse the action of the prior state administrator.
2. The continuing functions for classified personnel were shifted to HR when the personnel commission office was closed. Based on FCMAT's interviews with staff, the personnel commission rules are consistently applied even though there is no personnel commission. The HR Department utilizes the services of the Cooperative Organization for the Development of Employee Selection Procedures (CODESP) for skills testing of all classified position applicants with the exception of management positions. If a new test is needed, the job description is sent to this organization for the creation of an applicable test. CODESP is also used as the source for interview questions, but the hiring manager can also provide input.
3. 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, and eligibility lists with the first three ranks identified. The district plans to implement an applicant tracking system specifically for classified personnel during the next year.
4. The executive director of HR, who has an extensive background in managing classified personnel, is on the board of the Personnel Commissioners Association of Southern California. A new personnel analyst position for classified personnel was established and filled approximately nine months before FCMAT's fieldwork. The incumbent attended merit system conferences, is attending the merit academy, and has completed CODESP training.
5. The district's Classified Employee Handbook has only a few mentions of the personnel commission rules and regulations. Hyperlinks are provided to various websites, including the district's board policies and administrative regulations. Neither a website for the personnel commission nor a link to the personnel commission rules/regulations are made available.

6. The personnel commission rules have not been reviewed or updated since originally established in 2008.

Recommendations for Recovery

1. Until the governing board/state administrator reestablishes the personnel commission, 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 Association, and continue to consistently implement the merit system rules for classified personnel.
2. The district should review and update the personnel commission rules and regulations as necessary based upon revised statutes or practices. The rules and regulations should be made available to classified employees, posted on the district's website, and linked to from the Classified Employee Handbook.
3. Include the hiring manager in the process of verifying that the job description is still current and preparing the pre-employment skills test to ensure that it is relevant.

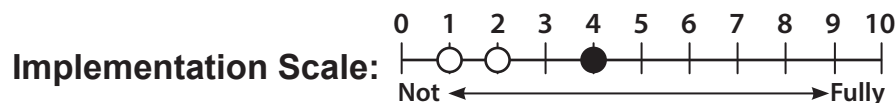
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 4



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 has not developed an annual recruitment budget, but reports that they receive the resources needed to advertise and to participate in job fairs locally as well as out of state. Evidence of registration at the following job fairs were provided for March, April and June 2016:
 - USC Rossier
 - National University
 - Los Angeles County Office of Education
 - Minnesota Education Job Faire
2. The district hired independent contractors in the summer of 2014 to help recruit and select highly qualified site and district administrators with great success. The independent contractor continues to work with the district in not only recruiting and selecting district administrators, but also supporting efforts to employ teachers that are representative of the district's demographics.
3. The HR Department has continued to update job descriptions during this reporting period. They include the chief business official, risk/benefits manager director of K-12 EL services and district professional development, director of IT, and the risk/benefits manager, among others.
4. The revised job descriptions do not consistently include an adoption or revision date and are not legally compliant. Specifically, some of the job descriptions reviewed identified all job functions as essential, including "other duties as assigned." According to the Equal Employment Opportunity Commission (EEOC), the enforcing agency for the Americans with Disabilities Act (ADA), job descriptions must identify which functions are essential, and employers must make employment decisions based on the essential functions. Other functions that are not designated essential are categorized as marginal and are not to be used as a basis for employment decisions. Both essential and marginal functions must be clearly identified in job descriptions and entries such as "performs other duties as assigned" are not suitable for covering essential functions and may be considered prejudicial to those with disabilities.
5. District job applications have been updated as recommended:
 - a. Paper applications no longer request that applicants include their Social Security numbers.

- b. District job applications no longer request the name of emergency contacts.
- c. District job applications ask for school and the number of years attended, but no longer ask for dates of school attendance and graduation dates from high school and institutions of higher education.
- d. District job applications no longer ask applicants to identify whether a physical condition or handicap might limit their ability to perform the job and what can be done to accommodate their limitation.
- e. Job applications ask if any relatives are employed by the school district and if so, to include their relationship and name which is a lawful practice. The district should ensure that it is clear on the application that they are not requesting the name of a spouse because that is prohibited.

Recommendations for Recovery

1. The district should develop an annual budget and written recruitment practices and procedures for certificated and classified staff.
2. The district's job descriptions should include adoption/revision dates as well as clearly identify job functions as essential and marginal to comply with the EEOC.
3. The district should develop hiring incentives and should do all that it can to identify hiring needs early and position itself to make offers of employment at job fairs.
4. The district should develop relationships with local colleges and universities and promote opportunities for credential candidates to student teach in the district.
5. The district should ensure that it is clear on its job applications that they are not requesting the name of a spouse.

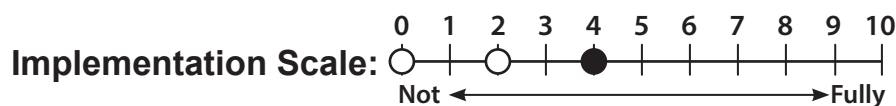
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 4



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, 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 has continued to improve selection procedures and they are uniformly applied. For example, the executive director of HR provided training to all hiring managers on interview procedures and reference checking. Additionally, the district now uses a confidentiality waiver and written instructions to panel members. Not all first-round interviews are chaired by a management employee trained in the selection procedures.
3. With the addition of a credentials analyst in June 2015, the HR Department is ensuring that all certificated applicants are qualified and appropriately assigned.
4. The HR Department has a standard reference checking form. Hiring managers received training in this area at the annual administrative retreat and are expected to conduct reference checks. The HR Department ensures that reference checks are returned to HR before an offer of employment is made.
5. The HR Department maintains a recruitment file for each recruitment separate from the personnel file.

Recommendations for Recovery

1. The district should continue to provide annual training to hiring managers in selection procedures, including accessing applications on EDJOIN, screening protocols, reference checking procedures, and nondiscrimination practices.
2. The district should ensure that the hiring manager, an HR representative, or other management employee who has been trained in the selection procedures and processes chairs all interview panels.
3. The district should ensure that interview panel members are consistently required to complete the confidentiality statement. The statement should be maintained as part of the recruitment file. Panel chairs should continue to ensure that they brief panel members of their responsibility for maintaining a fair and legally compliant process.

4. Reference checking should continue to be consistently performed when selecting certificated, classified, management, and nonmanagement personnel. The HR Department should continue to ensure reference check forms are signed, and returned to the department before offers of employment are made.
5. The district should continue to maintain recruitment files separate from employment record/personnel files. Recruitment records should be retained as temporary personnel records, and records should be disposed of according to the district's retention policy.

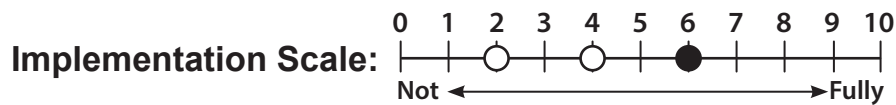
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

July 2016 Rating: 6



3.12 Employee Recruitment/Selection

Professional Standard

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

Findings

1. A review of principal job postings found that the duties of these positions have been routinely reviewed and revised and appear to reflect changing leadership responsibilities. Based on interviews and FCMAT's review of recruitment files, the district made it a top priority to hire strong leaders for the 2015-16 school year and contracted with a search firm to help in recruitment and selection.
2. Before the 2014-15 school year, the district used three principal evaluations. During the 2014-15 and 2015-16 school years, the district used a single evaluation that aligns with guidelines from the California Professional Standards for Educational Leaders.
3. The HR Department was unable to provide FCMAT a list of evaluations completed for any employee group for 2014-15. However, it provided employee lists indicating the last evaluation date. These lists indicate that many employees were not evaluated as required. Evaluation dates are entered into the HRS system to help monitor evaluation timelines, but there is no system of accountability to ensure that supervisors fulfill this essential function.

Recommendations for Recovery

1. The district should ensure that all principals are routinely evaluated using the newly implemented principal evaluation system based on the California Professional Standards for Educational Leaders.
2. The district should continue to hire principals with strong leadership skills and a track record of successfully leading underperforming schools.

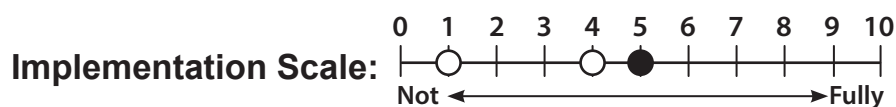
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 4

July 2016 Rating: 5



4.3 Induction and Professional Development

Legal Standard

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

Findings

1. The HR Department has developed and implemented a process for annually providing and documenting that all employees received 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. However, the notices did not require that employees certify that they read and understand said policies.
2. All newly hired employees are required to take five mandatory online trainings through Alliance of Schools for Cooperative Insurance Programs (ASCIP), including the newly required mandated reporter training, prior to the first day of employment.
3. The personnel files reviewed included evidence that employees receive the required legal notices upon initial hire, and managers biennially receive the required sexual harassment training.

Recommendations for Recovery

1. The district should continue to annually provide to all employees required legal notices, including, but not limited to the following:
 - Sexual Harassment and Complaint Policies and Administrative Regulations
 - Legal References: Education Code 231.5, Government Code 12950, 2 CCR 7288.0
 - District's drug- and alcohol-free workplace policies and administrative regulations
 - Legal References: Government Code 8355; 41 USC 8102
 - Use Of Pesticide Product, Active Ingredients, Internet Address To Access Information
 - Legal References: Education Code 17612
 - Prohibition Of Activities That Are Inconsistent, Incompatible, In Conflict With, Or Inimical To Duties; Discipline; Appeal
 - Legal Code: Government Code 1126

- District's Tobacco-Free Schools Policy and Enforcement Procedures (if the district receives Tobacco-Use Prevention Education funds)
 - Legal References: Health and Safety Code 104420
 - AIDS and Hepatitis B Policies and Administrative Regulations
 - Legal References: Health and Safety Code 120875, 120880
 - Status as a Mandated Reporter Of Child Abuse, Reporting Obligations, Confidentiality Rights, Copy Of Law
 - Legal References: Penal Code 11165.7, 11166.5
 - Availability Of Asbestos Management Plan; Any Inspections, Response Actions Or Post-Response Actions Planned Or In Progress
 - Legal Reference: CFR 763.84, 763.93
2. Additionally, the district should continue to review and ensure annual notices to employees include board policies or administrative regulations that require this to be accomplished annually, including, for example, the district's technology use policy. The district should continue to send annual notices electronically whenever possible as long as it has a system for all employees to certify that they received, reviewed, and understand them. The employee's signature certifying receipt and knowledge of the notices should be added to the personnel record.
 3. The district should continue to ensure that newly hired employees take the five mandatory online trainings prior to the first day of employment.

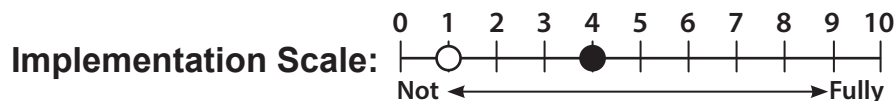
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 4



4.4 Induction and Professional Development

Legal Standard

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

Findings

1. The Risk Management Department has historically been responsible for receiving and investigating discrimination complaints. However, the department has had significant instability in the last three years. The executive director of HR served as the complaints officer during the last reporting period.
2. The recent reorganization of the district office indicated that the risk/benefits manager will work under the direction of the executive director of HR as previously recommended. At the time of FCMAT's fieldwork, the risk/benefits manager position had been advertised, but was not yet filled.
3. The risk/benefits manager will be responsible for engaging in the interactive process when an employee requests an accommodation or when an event triggers the district's responsibility to engage with employees who may be eligible under the ADA. The HR Department assumes responsibility for this process and ensures that leave entitlements are appropriately tracked and monitored, overpayments or underpayments are minimized, and the rights of employees are protected.
4. Managers and supervisors are the district's first line of defense against claims of discrimination. The executive director of HR provided training in this area during the annual administrative retreat. Training included a review of legal requirements, their role in identifying triggers, conducting interviews with employees who may be eligible employees under the ADA, identifying essential functions, and when in the process human resources should be contacted.
5. The executive director of HR also provided training to site administrators and department managers on responding to complaints and conducting preliminary investigations. The roles and responsibilities of site and department managers and those of district office staff were communicated during this training.
6. The HR Department developed written procedures and standardized forms for complaints and for the ADA interactive process.
7. Board policies on nondiscrimination and administrative regulations regarding complaint procedures were updated to the CSBA template in August 2014, but have not been updated as required since that time and therefore may be inconsistent with current law.

Recommendations for Recovery

1. The district should ensure that nondiscrimination policies are posted in all schools and district facilities as required by G.C. 11135.
2. Nondiscrimination policies should be updated according to CSBA's policy updates. Additionally, current policies and regulations should be included in the annual notices provided to all employees.
3. Board policies and administrative regulations should identify the executive director of HR as the ADA coordinator. The coordinator should have the training and support he or she needs to ensure a fair and legal complaint process.
4. The HR Department should continue to provide annual training to site administrators and department managers on responding to complaints, conducting preliminary investigations, identifying triggers to the interactive process, conducting interviews with employees, and identifying essential functions.
5. The HR Department should ensure procedures and standardized forms for complaints and for the ADA interactive process are consistently implemented.

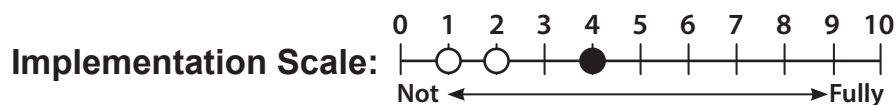
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 4



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 and updates annually classified, certificated, and substitute teacher handbooks. The issuance of the handbooks to new employees is included on the new hire checklist and provided during new employee orientation.
2. The HR Department developed an administrative handbook since the last reporting period. The handbook was distributed at the administrative retreat, at which time the executive director of HR reviewed the contents with the administrative team.
3. The HR Department has developed orientation procedures that are being consistently implemented. Orientation includes mandatory online training as noted previously.
4. The department notifies the IT Department of newly hired employees. The IT Department sets up new employees' email accounts.

Recommendations for Recovery

1. Handbooks should be developed for classified substitutes.
2. The district should continue to review and revise the employee handbooks as needed and consider maintaining them online.
3. The district should continue to ensure that orientation procedures are implemented consistently and that all new employees receive orientation.
4. In addition to providing orientation to teacher substitutes, the district should ensure that all classified substitutes receive it. All certificated, classified, substitute, and management employees should also receive training that is job specific; for example, custodian substitutes should be trained in handling hazardous materials (consider using Keenan Safe Schools).

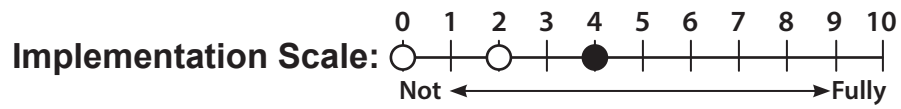
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 4



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. These documents were revised during the reporting period, but still do not ensure that all legally required notices, such as sexual harassment and complaint, use of pesticides, AIDS/hepatitis B, asbestos management and the technology use policies (see Standard 4.3) are provided. A signature line affirming receipt of all required documents and explanation of all procedures and forms should be added to the new hire checklist.
2. The HR Department completes the I-9 packet as part of the employment process. The I-9 packet of newly hired employees is being kept in a separate file as recommended. According to the 2010 regulatory changes, I-9 forms can be stored electronically, and the Department of Homeland Security recommends that they be kept separate from other employment records. The HR Department has created a separate paper file and all I-9 packets are being filed alphabetically. The department is working to electronically file many forms and files maintained in the HR Department and should consider the I-9 packet as one of those files to be maintained electronically.
3. The new employee checklists were present in the personnel records of new employees whose files were included in FCMAT's file review (see Standard 5.4).
4. The Los Angeles County Office of Education (LACOE) is responsible to report 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 LACOE 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 be signed by the employee and executive director of HR and include all legally required notices.
2. The HR Department should ensure that the new employee checklist is consistently placed in the employee's personnel file.

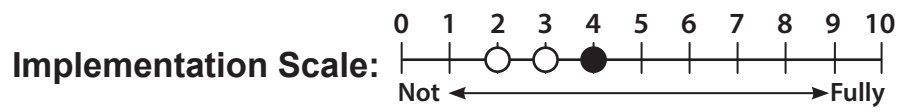
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 4



5.1 Operational Procedures

Legal Standard

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

Findings

1. Interviewees report that employee absenteeism has declined from last year's report. Absence summary reports were not provided to FCMAT to verify this. While formal training has not yet been provided, district supervisors and managers report receiving timely assistance from HR in addressing employees' potential leave abuse. Records show that the number of employees out specifically on paid administrative leave has declined since last year, and interviewees report that each is being actively investigated.
2. During the last review period, the district implemented a recommendation from the initial comprehensive report that HR assume responsibility for employee leaves. The forms and procedures were implemented and continue to be used. Interviewees report strong coordination between HR and Payroll to ensure that employees on leave are properly tracked. Employees are notified by HR when paid leave is about to be exhausted and are provided with the opportunity for an interactive meeting to discuss potential accommodations. Pay docks are consistently implemented in a timely manner. HR also handles the types of employee leaves that would normally be handled by the Risk Management Department because of the turnover in that department (see Standard 9.5).
3. Employees out on leave receive a timely notice from HR that the Family and Medical Leave Act (FMLA) may apply, and the employee is requested to submit and return an application for the leave.
4. Payroll still manually manages employee leaves. Leaves are reported to payroll using a manual absence sheet from each school site and department indicating each employee's absences for the month. These absences are posted to a manual record kept for each employee. For employees who report their absences through SubFinder, HR continues to reconcile the absences to those reported through payroll to ensure employee leave balances are appropriately reduced for all absences. Interviewees report that even though the process is manual, employee leave balances are kept up to date. Leave balances are still not available to employees on their pay stubs. A collaborative effort is underway between HR and Payroll to enter the leave balances into the AESOP system so that they are automatically maintained to provide managers and supervisors with information to manage their employees' leaves and to provide timely leave balances to employees.

5. Effective July 1, 2015, Assembly Bill 1522 requires sick leave to be accrued and tracked for employees, such as substitutes, who were not previously eligible to earn sick leave under the Education Code. This process has been implemented by HR, but is manual. The district anticipates automating this when the leave management for all employees is automated as described above.
6. Interviewees indicate that the availability of substitutes to fill classroom positions has once again improved from last year's report and that the number of classrooms with no substitute are far fewer. HR has established an ongoing recruitment process for teacher substitutes. At the time of FCMAT's fieldwork, the posting was on the district's website and the EDJOIN website.
7. The district continues with its policy requiring business office approval of all paid overtime before it is worked. Overtime reports were not provided to FCMAT to verify how much overtime is worked as compared with the prior year. Overtime is submitted to payroll when the employee is compensated with pay. The district has no central tracking mechanism for overtime worked, and these hours can be compensated with time off instead of pay. Any overtime hours compensated with time off are not tracked; however, interviewees indicated that there is little compensatory time off. Overtime is generally paid out.
8. The collective bargaining agreement for classified employees requires accrued vacation to be used within the fiscal year after it is earned, with a maximum carryover of 80 hours after that, granted on an exception basis. Administrative regulations limit management employees to a maximum carryover of 35 days. Again during this review, management had authorized payment to some employees for their excess vacation balances; specifically, five staff members received payments averaging approximately \$5,250 each.

Recommendations for Recovery

1. All supervisors should be trained in the leave provisions in board policy, administrative regulations, and collective bargaining contracts to ensure that leave provisions continue to be enforced. HR should continue its support of supervisors in the effort to reduce the occurrence and cost of employee leaves. Supervisors should also be made aware of employee vacation balances that are reaching the maximum carryover so that employees can be provided with the opportunity and encouragement to use their accrued vacation.
2. The district should post information on employee leaves to the HR Department website and provide contact information for supervisors and employees when they have questions about a leave situation.
3. The district should continue to prioritize the employment investigations of employees on administrative leave to resolve them in a timely manner.

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

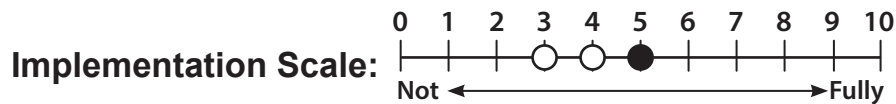
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 5



5.4 Operational Procedures

Legal Standard

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

Findings

1. Ten nonmanagement certificated and 10 nonmanagement classified files were randomly selected and reviewed. Ten management files were also randomly selected and reviewed. These files consistently included the following items:
 - Record of employment history and copies of all personnel requisitions including those associated with position changes
 - Annual employment notices (providing information regarding step/column placement, pay rates, class, work year, etc.)
 - Teaching credentials (certificated only)
 - Training certificates (including required sexual harassment certificates for management employees)
 - Resumes, applications, and transcripts
 - Emergency card information
 - Copy of driver's license
 - CalPERS and CalSTRS member action forms
 - Employment oath signed by the employee
 - Layoff and bumping letters and forms
 - Reasonable assurances
2. The HR Department has reorganized the office space to create a personnel records room. At the time of FCMAT's fieldwork, all personnel files, health files, Workers' Compensation files, ADA files, and legal files were stored in the locked records room. All files in the records room were also locked.
3. Evidence indicated that annual legal notices are placed in the personnel file as legally required (see Standard 4.3).
4. The HR Department has worked to purge confidential medical forms and information related to medical leaves of absence and Workers' Compensation from personnel files and is making good progress. However, some personnel files still contain these forms, which may violate federal law. Specifically, the ADA and the federal Health Insurance Portability and Accountability Act require all medical documents to be filed separately from other personnel or employment records.

5. The file review suggests that employees are evaluated on a more routine basis. All files reviewed suggested that employees have been evaluated within the last three years. However, two employees who were hired within the last year appear to have been granted permanency status without being evaluated as required during the probationary period.
6. The records review included evidence of progressive discipline and the use of performance improvement plans.
7. Social Security numbers continue to be readily available as well as other personally identifiable information. However, the personnel files of newly hired employees do not contain such information.

Recommendations for Recovery

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

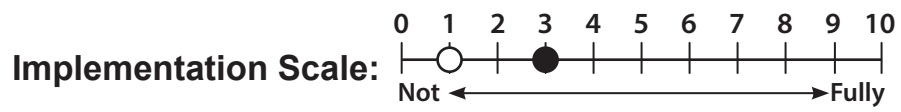
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 3



5.5 Operational Procedures

Professional Standard

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

Findings

1. Similar to the last review, there is no specific schedule or plan to develop operations manuals in HR. However, a table of contents for most individual HR positions was developed along with a list of the major steps involved, and a number of additional procedures were completed. A good example is the procedure that was developed for Personnel Action Forms, where the steps are outlined on one page and a diagram of the work flow is on the back of the page. The procedures that were developed are available to all staff on the shared drive. Desk manuals have been on the agenda for discussion at a number of HR staff meetings, which are scheduled every two weeks.
2. As of the last report, the HR Department had developed an annual HR calendar. By the time of FCMAT's fieldwork, the calendar was further developed, with specific deliverables and a staff member assigned to each. The calendar is a standing agenda item for discussion at the HR staff meetings.
3. At the time of fieldwork, the credentials analyst and personnel analyst positions had been filled for about nine months, and both incumbents were fully involved. Cross-training was provided for most of the significant HR Department functions, with the exception of the credentials desk. Department customers report that phone calls and emails are responded to in a timely manner, and they receive timely assistance.
4. The HR Department has implemented the use of a shared drive. Documents and files are shared among staff for use as needed for everyday functions, and this helps staff members back up each other's responsibilities.

Recommendations for Recovery

1. The district should create a schedule to further develop the HR desk manuals, starting with the most critical functions. This should include step-by-step procedural instructions for using the department's automated systems and forms, including sample screen shots and completed forms along with diagrams to indicate workflow. Staff members should be responsible for keeping the manuals up to date as more functions are automated or conditions change.
2. The district should add timelines and due dates within each month to the tasks that are identified on the annual HR calendar. 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.

3. HR should train another staff member on the major functions of the credentials analyst so the position can be appropriately backed up.

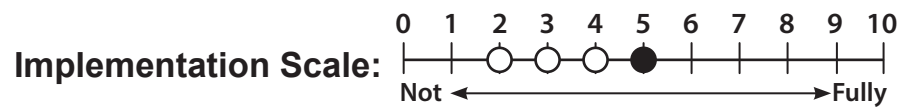
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 5



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, Risk Management, and Payroll need to work closely together to coordinate employee issues. With the vacancies in Risk Management (see Standard 9.5 for further discussion), these functions have primarily been absorbed by HR, with some duties being carried out by Business Services, so HR represents both HR and Risk Management. Since the last review, Payroll has also been fully staffed with regular employees.
2. A number of meetings were held between HR and Business Services (including Payroll) during the last year, but they are not regularly scheduled. Interviewees indicate that the departments are more coordinated as they communicate more effectively on an ongoing basis when individual department members contact each other as situations arise. Notifications of employee changes are becoming timelier, and payroll has fewer overpayments. HR and Business Services are collaborating closely in initiatives such as managing employee leaves and implementing automated leave tracking. Interviewees indicated the district plans to begin setting up cross-departmental meetings at least once per month.
3. One barrier to communication between Business Services and HR is the fact that they continue to be located in different buildings on the district office campus. This also means that customers of these departments must walk back and forth between the buildings.
4. Interdepartmental procedures do not exist. Employees generally rely on memory of past practice or refer to documents from previous transactions. This reduces the timeliness and quality of processes between the departments.

Recommendations for Recovery

1. The district should implement regularly scheduled meetings between key HR, Payroll, and Risk Management staff. These meetings should be a forum for developing interdepartmental procedures and timelines and should involve the staff members from each department who have duties related to the discussion. Each meeting should result in the documentation of decisions, new procedures, revised procedures, and assignments made or issues that need to be further investigated. A schedule of timelines and deadlines between the departments should be prepared, and these regular meetings can be used to ensure that all employees are aware of and adhere to

the schedule. 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.

2. The district should continue to focus on coordination between the appropriate departments (Payroll, Risk Management and HR) about employee leaves, Workers' Compensation cases, layoffs, implementation of collective bargaining agreements, and other employee issues, especially as the vacant positions in Risk Management are filled.

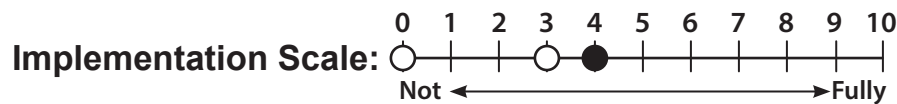
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 0

July 2015 Rating: 3

July 2016 Rating: 4



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. HR Department staff did not have professional goals or an annual training plan during the last reporting period. When possible, staff members participate in human resource training available through LACOE. In addition, staff participated in California Association of School Business Officials (CASBO) job-alike workshops and the annual Commission on Teacher Credentialing conference during the past reporting period.
2. Staff indicated that training has been encouraged and supported, and a training plan will be developed for the 2016-17 school year.

Recommendations for Recovery

1. The district should annually identify the HR staff's training needs and the training available to meet those needs.
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 send a representative to all personnel-related trainings provided by the county office.

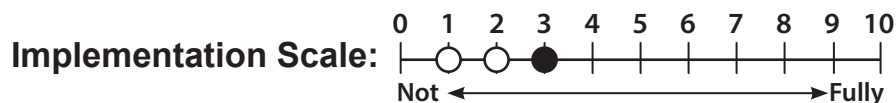
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 3



5.10 Operational Procedures

Professional Standard

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

Findings

1. The board adopted staffing formulas for principals, administrative assistants at school sites, campus supervisors, assistant principals, counselors, and other staff that were last updated in 2011, but have not been operational since then. Staff interviews indicate that the district has no formal staffing plan.
2. The Business Services, HR, and Academic Achievement departments continue to work collaboratively to project enrollment and staffing needs.
3. The HR Department, in collaboration with the Business Services and Academic Achievement departments, led certificated and classified layoffs in 2015-16 based on enrollment and staffing projections. However, the district did not provide any evidence of a written timeline for staffing and enrollment projections or indicate the roles and responsibilities of site and district administrators in developing the annual staffing plan and determining if reductions in particular kinds of certificated service might be needed.

Recommendations for Recovery

1. The district should develop a staffing plan for each school based on enrollment projections and students' needs and on staff being at or near the contract maximums.
2. The 2011 board-adopted staffing formulas should be revised and used annually in staffing schools. Staffing should be verified annually as part of the staffing plan for the coming school year and should drive any needed reductions in force.
3. The HR Department should continue to work in collaboration with the Business Services and Academic Achievement departments, as well as school sites, to develop accurate enrollment projections no later than January of each year. Changes in the instructional program should be considered when identifying staffing needs for subsequent years, and enrollment projections, instructional program changes, and student needs should be considered when developing master schedules.
4. The district should develop a timeline for staffing and enrollment projections that identifies site and district administrators' roles and responsibilities. The timeline should 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.

5. Enrollment and class sizes should be monitored after the school year begins to determine if second semester staffing should be adjusted and help ensure that staffing levels remain constant throughout the school year.

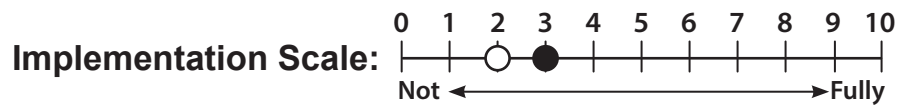
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3



5.11 Operational Procedures

Professional Standard

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

Findings

1. Board policy and administrative regulations require the board to approve appointments of new personnel on the recommendation of the superintendent. Since the district has a state administrator and the board is advisory, public meetings are held regularly by the state administrator. Personnel transactions are brought to the meetings and approved by the state administrator. Assignments, reassignments, transfers, demotions, and other personnel actions are governed by collective bargaining agreements for represented employees and by board policy for those who are nonrepresented. Changes to the position control database should be based only on governing board/state administrator action. The HR Department has procedures to ensure that all personnel transactions are submitted to the board/state administrator for approval, although for a number of transactions, these submissions are not timely (see other findings in this section).
2. The district still uses a manual personnel request form for personnel transactions. The form requires the authorization of the manager, the special programs coordinator (if special program funding is used), and the business office (separate from payroll) to verify the existence of an appropriate vacant position before being implemented by HR. Since the time of FCMAT's last review, the district implemented a new procedure to require cabinet discussion and approval for filling each vacant position before going to Business Services. This is a way to discuss the need for the position before filling it simply because it is vacant. However, it has come to FCMAT's attention that in several instances new positions were created in position control instead of replacing existing vacancies. This creates an overstatement of not only the number of positions and full-time equivalents but also expenditures.
3. The credentials analyst position was filled nine months before fieldwork. Internal credential audits were conducted, and the district reports that no misassignments have been made this year.
4. Staff interviews still indicate that position control is perceived as primarily the responsibility of the business office, not as a shared responsibility for all managers, sites, and departments. This year again, based on FCMAT's review of board agendas, a number of personnel transactions are backdated, many to the beginning of the year and even into prior years. This includes extra-duty and coaching assignments, new hires, transfers/reassignments, and column changes, and a number of items correcting mistakes from prior board agendas. FCMAT did not find any language in

the certificated bargaining unit agreement that specifies when and how additional units or degrees can be submitted for credit toward movement across the salary schedule. Staff indicated that retroactive column changes are not allowed, but board agendas during this reporting period reflect changes going back to prior years. The agendas also indicate that the district has fewer delays than last year in getting new hires and rehires submitted for board/state administrator approval.

5. At the time of fieldwork, Business Services had completed enrollment projections for 2016-17 using the cohort survival method. Spreadsheets were prepared for each school based on class size decisions from the state administrator. HR and Business Services had met with school site principals regarding their classroom staffing allocations. Certificated staffing decisions had been made before the March 15 deadline for layoff notices, which included notices for the potential elimination of categorical funding, the reduction of particular services, and declining enrollment. Seniority lists were reported as having been provided to union leadership and then made public, with all employees asked to verify their information.
6. No evidence was provided to indicate that staffing levels are verified against staffing allocations at any time of year other than for the initial start of school. Given the level to which the district has experienced declining enrollment over the past five years, the district should have procedures to reduce staff mid-year as enrollment declines.
7. Since the last review, budget controls and preauthorizations have been implemented to govern extra duty, extra hours, and overtime assignments, but many of these authorizations are still submitted with time sheets to Payroll after the work has been done. The management and cleanup of these assignments in the position control database is still a work in progress. Part-time employees are regularly allowed to work extra-duty assignments, and there are no controls to ensure that these extra hours do not become part of the employee's regular assignment by default according to E.C. 45137.
8. Starting in 2016, the district needs to ensure that affordable health insurance coverage is offered to at least 95% of eligible employees to avoid penalties assessed by the Internal Revenue Service. The district has engaged the services of an external provider to monitor employee hours and determine compliance with the Affordable Care Act (ACA). The district provides reports of employee hours from the payroll system to the external provider, who in turn notifies HR if the employee becomes eligible for health benefits.

Recommendations for Recovery

1. All managers should be trained in their part of the position control process, including how and when to report personnel actions to the district office in a timely manner and which personnel decisions they are authorized to make. Further, a system of accountability should be developed to ensure compliance. The HR Department should post all forms and instructions managers may need to ensure that they are implementing their responsibilities for position control.

2. The district should either not allow retroactive column changes or specify deadlines for transcripts to be submitted to HR to make a column change in a given year.
3. The district should monitor student enrollment and its impact on staffing throughout the year and ensure flexibility to change staffing. For example, the district should consider offering 120% contracts to high school teachers in the fall that could be reduced to 100% in the spring if needed to match student counts.
4. The district should implement tracking methods for extra hours to prevent these additional hours from becoming permanent assignments.
5. The district should require all extra pay stipends to be preassigned by managers and submitted to the board/state administrator for approval at or before the start of the term or the sport. This should help ensure budget control and reduce supplemental payrolls.
6. The district should continue to prioritize the project of cleaning up extra duty and extra hour assignments in the position control database and ensure that the procedures are followed for preauthorization of these assignments.
7. See Standard 7.1 for additional recommendations.

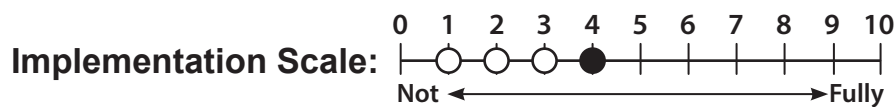
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 4



7.1 Use of Technology

Professional Standard

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

Findings

1. The district uses the LACOE software applications HRS for position control and HR functions and PeopleSoft for budget and business functions. Position control had been automated by the time of last year's progress report. By the time of this year's fieldwork, HR had modified and implemented procedures and forms to support the automated position control system. The executive director of HR is now the designated authority to manage security access to HRS through LACOE.
2. Some significant manual processes remain such as personnel requisition forms, vacancy lists, leave accruals and usage, assignment data to match to credentials, etc. The district does not fully utilize some system capabilities.
3. The district has designed an electronic document routing system for personnel requisitions. It is in the testing phase and should be in effect before the time of the next review. While it will not be integrated with HRS, it should still shorten the time to fill vacancies and enact other personnel transactions, eliminate the inefficiencies related to tracking the manual forms and searching for lost forms, and improve the overall accuracy and timeliness of personnel transactions.
4. The district uses position control only for full-time positions and assignments. All other employees are required to report their time on manual time sheets every payroll. Each employee also completes an absence form for every absence. This results in an inefficient use of staff time and many payroll errors because of the manual processing. Further, absences reported through SubFinder are not automatically uploaded to the payroll system. Instead, employees report absences to payroll separately for entry into the system. This results in additional manual work to reconcile information from the two sources and the potential for errors in absence reporting and tracking. SubFinder is now integrated with AESOP, which offers a leave management system, and as mentioned under Standard 5.1 above, HR and Payroll are preparing to implement this system, and it is anticipated that the system will be fully implemented by the next review.
5. User and system manuals are available for HRS, and the HR Department has prepared documents for some of the desk procedures surrounding its use.

Recommendations for Recovery

1. The district should continue with the implementation of automated document routing and leave management as soon as possible. The district should pursue options to automate all time and attendance reporting as well as other manual transaction processing functions to improve accuracy and efficiency.

2. Desk manuals should continue to be developed for all HR staff members (see Standard 5.5).
3. See Standard 5.11 for additional recommendations to improve position control.

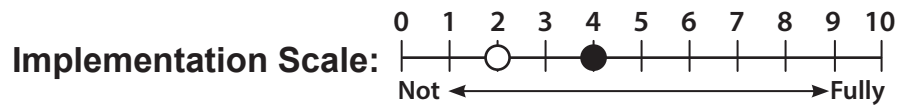
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

July 2016 Rating: 4



7.2 Use of Technology

Professional Standard

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

Findings

1. The HR Department's website shows job openings with links to EDJOIN, but some of these are not current. Very little other information is available on the department's webpages. The HR Department is working with the IT Department to create more content for the website and allow HR staff to update and maintain the information.
2. The HR Department is considering reimplementing the NEOGOV system of applicant tracking for classified positions. Training of HR staff members will be required.
3. The HR Department provided a "technology plan" document to the FCMAT team, but it does not contain a formal training plan for the department's automated systems. However, during this review period HR staff members received training for using HRS, EDJOIN, CODESP, AESOP, Agenda Online, and online purchase requisitions. LACOE provides training in the HRS system and hosts regular user meetings, which HR staff attend.
4. The HR Department uses a shared drive to which all staff members in the department have access to coordinate staff calendars and meetings.

Recommendations for Recovery

1. The district should develop a formal training plan to include the following:
 - An analysis of who should be trained
 - Identification of who will provide the training
 - Identification of subjects to be covered in training
 - Scheduling of initial and refresher training sessions
 - Identification and development of training materials
 - An analysis of training costs and related resources
2. Training in the use of technology should be included along with technology processes and procedures for HR Department staff.

3. The HR Department should take responsibility for training of its new HR Department employees in technology so they can fulfill their responsibilities while waiting for the scheduled formal LACOE training.

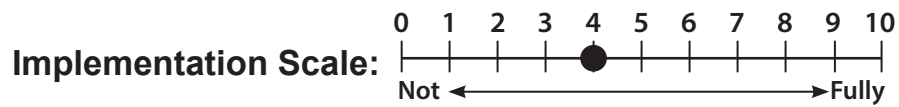
Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 4

July 2015 Rating: 4

July 2016 Rating: 4



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. At the beginning of the 2015-16 school year, the HR Department staff provided supervisors with a list of all employees under their supervision and the date of their last evaluation.
2. Additionally, supervisors were provided with the timeline for certificated and classified evaluations, evaluation procedures, and performance criteria. The department provided evidence that supervisors and managers were trained in effective evaluation techniques, and managers consistently report receiving improved guidance and support in this area in the past year.
3. There is no evidence of any policies and procedures related to employee discipline or written protocols related to nonreelection of certificated staff, probationary release of classified personnel, or the granting of permanency status.
4. The district has not established procedures for performance improvement planning and does not use standard forms for this purpose. However, the personnel file review found evidence that performance improvement planning is used.
5. There is no indication that principals are held accountable for completing certificated or classified evaluations as required by the collective bargaining agreements, providing meaningful support to struggling employees, or holding employees accountable to high conduct standards through progressive discipline.

Recommendations for Recovery

1. The evaluations of supervisors should include criteria related to completing certificated and classified evaluations as required by the collective bargaining agreements, ensuring that evaluations are well written, demonstrate competency, and help struggling employees. Additionally, managers should be expected to hold employees accountable to high standards of conduct through progressive discipline measures.

2. The district should continue to ensure that the HR Department annually provides supervisors with a schedule of evaluations based on timelines established in the certificated and classified collective bargaining agreements. Additionally, HR should continue to inform the supervisors of employees who are due to be evaluated in the current school year. The list of evaluations that are due should include the date of the employee's last evaluation as well as the employee's status as a temporary, probationary, or permanent employee.
3. 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.
4. The district should begin entering and tracking employee status (temporary, probationary, permanent) in the position control system.
5. The district should develop and implement a performance improvement plan form and process that identifies performance deficiencies and offers struggling employees assistance and support. The improvement plan should document what the employee needs to change, what evidence will demonstrate progress, when progress will be measured, who will support the employee and monitor progress, and what resources will be offered to ensure success.

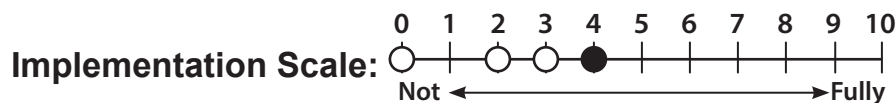
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 4



8.3 Evaluation/Due Process Assistance

Professional Standard

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

Findings

1. Classified evaluation forms are not job specific, and criteria are primarily related to work behaviors or job skills. Specifically, classified employees are evaluated on work quality and quantity, work habits, personal relationships, and initiative. Supervisors are not expected to evaluate competency as it relates to essential job duties.
2. The district and the Inglewood Teachers Association (ITA) have agreed to create an evaluation committee to develop and recommend new evaluation forms and procedures. The committee will be comprised of three ITA members and three members appointed by the district. The committee is advisory and is required to share recommendations before April 1, 2017.
3. The district has not developed a system of accountability related to evaluations. The personnel file review indicated that evaluations are being completed on a more routine basis.

Recommendations for Recovery

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

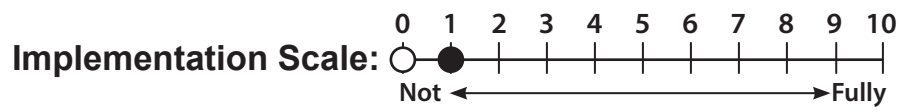
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 1



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. Staff positions in the Risk Management Department have been largely vacant for several years. By the time of fieldwork, the district had implemented FCMAT's recommendation from the last review to shift the risk management functions to the HR Department until the positions in Risk Management are filled. All of the employee files related to risk management were transferred to and are accessible by the HR Department. HR now manages employee/retiree health benefits and the Workers' Compensation program.
2. The district has a board policy and administrative regulation that provide for transitional assignments to help employees return to work under temporary light duty. This is coordinated by risk management, but because the risk/benefits manager position has been vacant, these duties have fallen to the HR Department. Because of the lack of staff, the return-to-work program is still not implemented since it requires significant involvement with and monitoring of the employees involved.
3. The HR Department has procedures to track how long employees are on leave because of illness or injury, whether the illness or injury qualifies for Workers' Compensation benefits, and whether workers are about to exhaust their paid leave. Employees are notified of this and offered ADA accommodation meetings to engage them in the interactive process. Experts from the district's risk management provider companies are involved in these meetings as well.
4. By the time of fieldwork, the district had conducted repeated recruitments for the risk/benefits manager position with no success and was obtaining temporary assistance from its insurance joint powers authority (JPA) in carrying out some of the responsibilities. The other vacancy in Risk Management is the employee benefits specialist; at the time of fieldwork, the recruitment period had just closed and the application screening was underway. Filling these two staff positions is critical in moving the district's risk management programs toward meeting standards and best practices.
5. Employees who experience on-the-job illnesses or injuries can benefit from appropriate and timely treatment. The district has access to a program that enables injured employees to contact a nurse directly and would allow the district to address issues earlier in the process and in a less costly manner. However, the district does not yet use this program because of the lack of staff. Once the employee benefits specialist position is filled, the plan is to implement this program, train staff, and ensure that it is fully operational before the next review.

Recommendation for Recovery

1. The district should consider restructuring the risk/benefits manager position to reflect the duties and compensation necessary to recruit a pool of highly qualified and experienced applicants. Having a highly qualified incumbent will be necessary to implement the policies and practices that are necessary to ensure that the district's risk management programs are effectively managed. These programs incur a significant cost to the district, and investing more resources in this department could help reduce this cost. A reduction of the Workers' Compensation contribution rate has already been built into the district's budget and financial projections. Investing in staff to conduct investigations of Workers' Compensation claims, auditing participants in the health benefit plans, actively engaging employees in return-to-work programs, conducting preventative training, providing resources to supervisors and employees, and conducting other best practices in risk management can reduce the district's costs in the long run.
2. Once the employee benefits specialist position is filled, the district should work with its Workers' Compensation provider to implement available programs to immediately and appropriately address employee injuries and illnesses.
3. Once the Risk Management Department is fully staffed, the district should prepare a plan to ensure that all of the critical functions are backed up, which may need to involve some of the HR staff. Not providing timely and appropriate risk management services in the event of planned or unplanned absences by Risk Management Department employees can have significant impacts on employee livelihood and on the district's expenses.

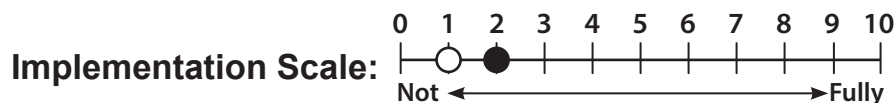
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 2

July 2015 Rating: 1

July 2016 Rating: 2



10.2 Employer/Employee Relations

Professional Standard

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

Findings

1. Initial proposals between the district and both unions were presented to the board/former state trustee in the spring/summer of 2015. In February 2016, the district and ITA reached a tentative agreement, and in March 2016, agreement was reached with CalPro. The agreements are three-year contracts for the period of July 1, 2015, through June 30, 2018. Reopeners are included for salaries, benefits, and two additional articles for each party.
2. In preparation for this last round of negotiations, the district surveyed site and district certificated administrators to determine collective bargaining contract provisions that affect operations. The district determined its priorities and included them in its initial and subsequent proposals (see also Standard 10.4 for specifics). The district implemented a process to document the cumulative progress of the collective bargaining process for each union which includes the meeting dates, agendas, minutes, and tentative agreements on each individual issue. The district's leadership team, which includes the school principals, received periodic updates on the status of negotiations.
3. The previous state trustee established the district's ITA collective bargaining team, which was composed of the executive director of HR and an attorney. The team originally included the prior CBO but, after his departure, did not include any other district office or site administrators. The district has made a commitment to include district and site administrators on the team for the next negotiations process. The district's CalPro collective bargaining team was also composed of the executive director of HR and an attorney, and the district has committed to include classified management representatives for the next year's process.
4. At the time of fieldwork, the district was preparing to negotiate the reopeners with both unions.
5. Based on FCMAT's review of the district's website, the AB 1200 public disclosure forms filed with LACOE could be found on the "Public Notices" webpage, but the collective bargaining agreements themselves, either current or previous, could not be found.

Recommendations for Recovery

1. The district should continue to ensure that input from site administrators is obtained when preparing for labor negotiations each year and ensure that classified department managers are also included in this process. 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 move forward with including site administrators and/or department managers who supervise bargaining unit members on the collective bargaining teams and also include the CBO on its teams.
3. The district should post the current collective bargaining agreements and salary schedules on the HR Department website so that all employees, managers, and the public can have access to these documents.

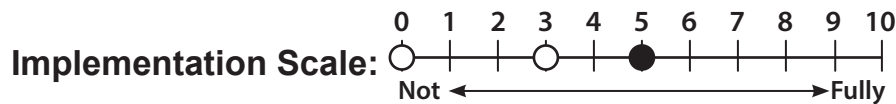
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 3

July 2016 Rating: 5



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. By the time of last review, the district had regular communication meetings with each union twice per month where specific issues could be placed on the agenda by either party. This process is still used; the parties report that many issues are resolved through these discussions and that relationships have improved.
2. The grievance process is documented in the collective bargaining agreements. The agreements and the forms are not readily accessible to administrators or staff since they are not posted on the district's website.
3. The district held an administrators' retreat before school started and issued copies of the collective bargaining agreements to each administrator. Training was provided on the evaluation process and FRISK manual. Other training offered this year to administrators included fitness for duty and ADA accommodations. Administrators have reported that they receive substantial support from the HR Department as they have questions or specific employee issues arise. Interviewees acknowledged that additional training is needed on handling grievances and curbing leave abuse.
4. As mentioned under Standard 10.2, the collective bargaining agreements are not on the district's website.
5. The HR Department prepared and issued to all administrators an Administrator's Handbook, which includes information related to supervising employees, such as progressive discipline, conducting workplace investigations, and performance evaluations.

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. A districtwide training program on current labor agreements should be implemented for all managers, and a schedule should be created for refresher training. Training on handling grievances and employee leaves should be prioritized. New managers should receive the comprehensive labor contract training when they are hired.

3. The most current version of each collective bargaining agreement and related forms should be posted to the district's public website so that all employees and managers have ready access.

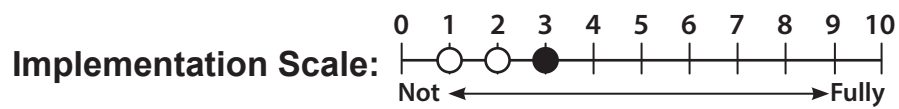
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 3



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. During the successor agreement negotiations just completed, the initial proposals were submitted to meetings of the board/state administrator for approval. Once the tentative agreements were reached, the AB 1200 disclosures were prepared to illustrate the financial and educational impacts of the agreements. These disclosures were provided to LACOE for review before being provided to the board/state administrator for approval. The certifications were signed by the state administrator and the interim chief business official. Changes to the management and confidential salary schedules were not disclosed in this same manner.
2. District staff members on the bargaining team reported that HR and Business Services provided the financial and operational impacts of proposals during these most recent successor contract negotiations. While the prior CBO had been included on negotiating teams, after his departure, no representatives from Business Services were included on either of the district's negotiating teams; however, the district has committed to including a representative on the district's team when negotiating with each union starting next year.
3. Before this review, based on FCMAT's review of the collective bargaining agreements and interviews with staff, some provisions severely restricted management rights and flexibility, provided benefits and working conditions beyond those found in other districts, and constrained management's ability to improve student performance or operational effectiveness. In these most recent three-year agreements, the district agreed to an across-the-board salary increase of 5%, but was able to gain language that allows the district to do the following:
 - Reduce the soft cap on health benefits for active employees in each of the next two years.
 - Bring several areas of contract language to current law or practice.
 - Impose restrictions and requirements on certain employee leaves.
 - Reduce the cost of the retiree health benefits program, which reduces the long-term liability.
 - Increase management rights and flexibility in a number of areas.

- Exercise the collective bargaining exclusion from the requirements under the LCFF to reduce the average class size in grades TK-3, providing the district with the financial flexibility to maintain class sizes of 28:1 (ITA contract only).
4. These latest agreements also implement joint labor-management committees to address specific areas of concern, such as certificated employee evaluations, transportation routes, and the cost of health benefits.

Recommendations for Recovery

1. The district should ensure that the HR Department, in cooperation with Business Services, continues the process to provide management and the board/state administrator with information on the effects of bargaining proposals, e.g., fiscal, staffing, management flexibility, and student outcomes. The multiyear impact should be determined and updated for every proposal before it is presented during bargaining.
2. Changes to the management and confidential salary schedules should be submitted to the board/state administrator with the financial impact, similar to the AB 1200 disclosure requirement for settlements with the collective bargaining units.
3. The district should implement its intent to include a representative from Business Services on each of the district's negotiating teams.
4. Changes in the collective bargaining agreement should continue to be sought to ensure that programs and services can better support student achievement and to restore fiscal solvency.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 4

July 2016 Rating: 5

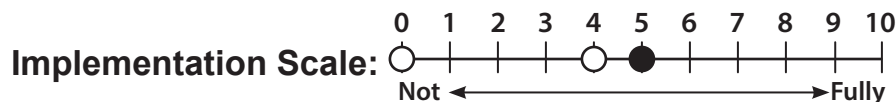


Table of Personnel Management Ratings

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 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
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
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
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
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
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

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
3.9	PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/SELECTION The personnel function has a recruitment plan based on an assessment of the LEA's needs for specific skills, knowledge, and abilities. The LEA has established an adequate recruitment budget. Job applications meet legal and LEA needs.	0	0	2	4
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
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
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
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

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

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
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
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
5.10	PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES Established staffing formulas dictate the assignment of personnel to the various sites and programs.	3	2	3	3
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
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
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

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
8.1	<p>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.</p>	0	2	3	4
8.3	<p>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.</p>	0	0	0	1
9.5	<p>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.</p>	1	2	1	2
10.2	<p>PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS The personnel function provides a clearly defined process for bargaining with its employee groups that involves site-level administrators.</p>	0	0	3	5

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 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
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
Collective Average Rating		1.46	1.36	2.82	4.00

Sources and Documentation

Board policies, administrative regulations, and board bylaws

Board agendas, packets, and minutes

District-Provided Documents

AB 1200 disclosures
Administrator's handbook 2015-16
Annual notices to employees
Business Services/HR meeting correspondence
CalPro/IUSD roundtable meeting agendas
CalPro/IUSD tentative agreement, March 31, 2016
Certificated employee handbook 2015-16
Classified job interview schedules and attendees
Classified employee handbook 2015-16
Collective bargaining agreements
Desk manuals and procedures
Employee handbooks
Evaluation forms
Evaluation lists
Evaluation notices to supervisors
Evidence of department training
HR Annual Calendar
HR Department correspondence
HR Department roster
HR Department staff meeting agendas
HR Department technology plan
ITA/IUSD Roundtable meeting agendas
ITA/IUSD tentative agreement, February 16, 2016
Job applications
Job descriptions
Job postings

Layoff documents including layoff resolutions, notices to employees, proof of service, seniority list

Management training agendas and materials related to supervision and evaluation, reference checking procedures, investigations, and ADA accommodation planning

Negotiations status tracking documents

New employee checklist

New employee orientation materials

Organization chart

Personnel action form

Personnel commission rules

Position control report indicating dates of the last evaluation

Principals' meeting agendas

Registration at recruitment fairs

Schedule of HR Department cross-training

School site enrollment projections and staffing allocations

Seniority lists

State administrator's cabinet meeting agendas

SubFinder absence reports

Training documents and presentations

Vacation payout list

Personnel File Review

10 certificated nonmanagement files

10 classified nonmanagement files

10 management files

10 recruitment files

Other Sources

District's website

Review of the HR Department Web page on the district's website

Interviews with district administrators and staff, principals, bargaining unit officers and outside entities as appropriate

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 categorical director has trained all principals in the proper use of categorical funds. Principals reported there are frequent conversations with the categorical director over appropriate use of categorical funds.
2. The district continues to closely evaluate all requests for expenditures, providing guidance to principals to ensure appropriate use of funds and, when needed, alternatives for their funding needs.
3. The district has established systems and procedures to monitor the appropriate budgeting and use of categorical funds.
4. Site administrators reported that the district continues to provide each school with budget allocations and monthly budget printouts for its categorical programs showing year to date expenditures, encumbrances, and balances; however, as noted in the finance section, FCMAT was unable to confirm their assertion regarding monthly reports. In addition, the business office provided each school with a budget development packet for the 2015-16 fiscal year in April 2015, which included site allocations, estimates of enrollment and staffing reports.
5. The district provided school site council parent/member training in categorical and compensatory programs.
6. The CDE regularly monitors the district office for the appropriate use of federal funds through annually submitted reports and on-site/online reviews. In state and federal compliance reviews, the district has not been cited for any noncompliance issues. The materials reviewed do not indicate supplanting of funds.

Recommendations for Recovery

1. The district should continue its annual training of all principals in the proper use of categorical funds. This training should help principals understand the parameters for proper expenditures. The district should continue to support principals by providing alternatives for site funding needs and uses.
2. The district should continue the strict review of requests for expenditures to ensure that categorical and compensatory program funds supplement and do not supplant services and materials to be provided by the local education agency (LEA).

3. The district should continue to assist new principals with their understanding of the use of summary budget reports.
4. School site plans should continue to be monitored to ensure that categorical and compensatory program funds supplement and do not supplant services and materials to be provided by the LEA.
5. The district's business office should ensure that categorical and compensatory program budgets continue to be developed within its annual budget calendar.

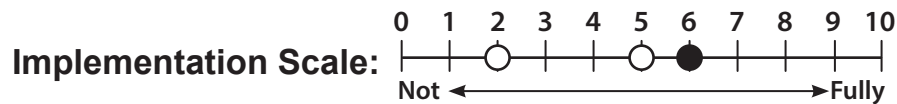
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 5

July 2016 Rating: 6



1.2 Planning Processes

Legal Standard

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

Findings

1. The board policies applicable to this standard were updated and approved at the August 2014 board meeting.
2. There is inconsistency between schools on the timeline for electing new members to the school site council (SSC). Some schools had councils at the beginning of the school year while one formed its council and first met in December 2015.
3. The SSCs approved all single plans for student achievement between November 2015 and January 2016. However, SSC minutes did not always reflect that a quorum was present for approval. For example, one single plan for student achievement (SPSA) showed an approval date where there was not a quorum. A subsequent meeting with a quorum was held where the SPSA was approved; however, the SPSA retained the original meeting date. Another school's SPSA reflects two SSC members reviewing the plan on the approval date, but minutes of the meeting do not show who was in attendance.
4. Not all SSCs had the correct composition of members as required by Education Code 52852. Students were represented on all high school councils as required. However, one junior high had no student representation. Although this is not a requirement, it is a best practice to include student representation at the junior high and middle school levels. At the time of last year's review, IUSD had students consistently represented at this level.
5. SSC minutes were published in many different forms, some excluding valuable information like the composition of council, members present at the meeting, recording of votes on actions taken, etc.
6. The ability of the various SSCs to perform their duties and responsibilities was inconsistent between schools. Based on a review of minutes of the SSC meetings and interviews, there was a disparity in the number of meetings, the level of involvement, and the level of engagement of parents during 2015-16.
7. The schools are inconsistent regarding parental attendance and the active participation of SSC members at all meetings. Some schools had difficulty gaining parental participation in productive and active ways, including parents who had important roles on the school site council. This may be a result of how they understand their roles and commitment. Minutes reflect that the functions and leadership of the councils were not followed by the principals at some sites and that principals assumed control and managed the council's actions instead of the council leadership.

8. The district offered SSC parent/member training sessions at the beginning of the 2015-16 school year. Union representatives participated in the training and both district and site personnel reported it was valuable.

Recommendations for Recovery

1. The district should establish a consistent timeline for creating SSCs at each site and an expectation for the commencement date and number of meetings.
2. Each school should have an active SSC properly composed of teachers, parents, students (if applicable), and the site principal, all actively engaged in school planning.
3. District leadership should review and monitor SSC agendas and minutes to validate that SSCs meet regularly, review programs and expenses under their purview, and that the council is composed of the requisite number of members, follows proper guidelines for meetings and is actively engaged in decision-making. They should pay close attention to schools that have a history of inconsistency in their use of the councils and those with new site leadership.
4. The district should standardize the format for reporting SSC minutes to include all relevant information (composition of membership, record of attendance, a summary of actions and discussions, and a recording of votes on action items).
5. Annual training should continue to be provided to ensure that SSC members and principals fully understand their roles and are equipped to do their jobs effectively as members.
6. The district should provide principals with support on issues regarding the composition of SSCs, lack of parental involvement and lagging engagement. This will allow the councils to focus on developing and implementing their school plans for student achievement and the district's local control and accountability plan (LCAP).

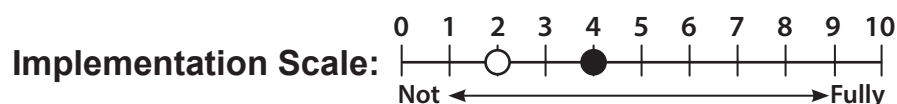
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

July 2016 Rating: 4



1.4 Planning Processes

Professional Standard

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

Findings

1. District administration has begun to articulate to principals, staff and the community the expectation that policies and practices of the district should align with and reflect the district's vision, mission, and goals. Expectations for student achievement were included and detailed in the Inglewood Unified School District Recovery Plan dated February 10, 2016.
2. Leadership instability at the district office and some sites continued during the 2015-16 school year, but to a lesser degree than in previous FCMAT visits. Most principals can articulate the district's focus areas on improving student outcomes, but a few may lack the capacity for and/or knowledge in systematic leadership to transform their school's culture. District leadership is in the process of determining the level of capacity and leadership knowledge of its principals.
3. Many initiatives were introduced in 2014-15, and more were added in 2015-16 such as professional development for Common Core Math Standards and writing, the AVID Program, iReady, Instructional Rounds, and the Positive Behavioral Interventions and Supports program (PBIS). The district has allowed each school site to select its focus areas, which is counterintuitive to systemic reform.
4. The district continues to have no measurable standard or documentation to evaluate whether all school leadership has been trained in effective instructional strategies to improve student achievement.
5. Although the district is beginning to take a more active role in on-site monitoring of instruction through the Academic Program Review and Instructional Rounds processes, the district office has not consistently monitored school leadership for improving teaching or student achievement.
6. Some turnover in site leadership continued during 2015-16 because of decisions by the central office to improve the leadership at the school site and/or because the site administrators chose to leave the district. Staff and leadership instability continues to hinder some schools' ability to implement systemic reform.
7. While a commitment to systemic reform and high expectations for student achievement continue to increase among district and school leadership, the commitment, as well as the capacity to implement reform, varies among teachers in the classroom. High expectations for students are not consistent in all classrooms.

8. There continues to be a significant inconsistency between the district and schools about the district's direction. District office personnel believe they are making progress and setting actions and initiatives in motion for districtwide reform. However, the personnel at some sites believe that resources and supports are not sufficient, including time for professional learning and collaboration, to fully implement the district's numerous initiatives.
9. Although district leadership provided a schedule for principal evaluations that included dates for five different on-site visits during the 2015-16 year, some principals indicated they had only had one meeting to date with the chief academic officer who will be evaluating them. Most principals indicated that an initial goal-setting meeting was held where the Certificated Management Performance Evaluation Focus Indicators, which are based on the California Professional Standards for Educational Leaders (CPSEL), were reviewed with them. At that goal-setting meeting, principals were asked to self-identify areas for growth and then provide evidence of goal attainment at the year-end evaluation meeting.
10. The principals continued to be provided with a leadership coach through Pivot Learning Partners in 2015-16. Most principals continue to report a positive relationship with their coach while some continue to feel that the coach has little to offer. Principals most appreciated the opportunity to collaborate with their principal peers during the Pivot cohort collaborative meetings.
11. The district has changed its approach to professional development for principals by structuring the principals' meetings to focus more on implementing systemic reform, innovative leadership, and high expectations to improve student achievement. However, principals are then expected to adapt and incorporate their professional learning into a significantly condensed version and present this information during staff-meeting time at their school site.
12. The schools' single plans for student achievement, as well as the district's LCAP, discuss planning and implementing systemic reform, innovative leadership, and high expectations to improve student achievement with stated measurable achievement goals for all students. Although some efforts are made to make progress in these areas, the evidence indicates that these efforts are being implemented inconsistently from school to school and classroom to classroom. Based on site-visit observation data, teacher expectations for students are not consistent across the district.
13. Because each principal is responsible for coordinating his or her own trainings, there is significant inconsistency across the district. Professional development time varies from school to school.

Recommendations for Recovery

1. The district should develop a plan to systematically, incrementally, and strategically prioritize and implement research-based instructional strategies designed to fully implement Common Core State Standards throughout the district. This plan should include timelines with specific actions for district and site instructional leaders as well as specifics as to how the district will monitor the instructional implementation plan.

2. Principals should continue to be provided with professional development and differentiated guidance to ensure that they are the instructional leaders at their respective sites. Therefore, the district should monitor the DigiCoach data and use it to evaluate each principal's efforts to conduct regular, weekly classroom walk-throughs as well as their capacity to provide specific, constructive feedback to teachers on areas of strength and growth for their instructional practices.
3. The district should evaluate the effectiveness and value of the principals' Pivot coaches, based on data and/or surveys, to ensure that the district receives the maximum benefit for funds expended.
4. The district should continue to strategically plan and implement initiatives to eliminate fragmentation of principal and teacher time.
5. 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 hold quarterly conferences with them to set and review metrics and progress and provide guidance and assistance, as needed.
6. The district should continue to make a concerted effort to retain effective leaders and teachers at its schools. Because of declining enrollment, the district is forced to provide layoff notices to many of its newly hired teachers, losing many to other districts as well as the investment made in training them.
7. The district should continue to provide principals and teachers with its expectations for improved student achievement including measurable achievement goals and metrics.
8. The district should continue its professional development efforts with the site administrators to support improvements in instruction, implementing systematic reform, innovative leadership and high expectations to improve student achievement.
9. The district should provide a focus and monitor the professional development training occurring at school sites. Changes to daily schedules should be evaluated, possibly providing time to consistently conduct professional development for teachers.
10. District administration should support and develop each principal's ability and capacity to cultivate professional development opportunities for his or her staff that will support higher levels of student learning.

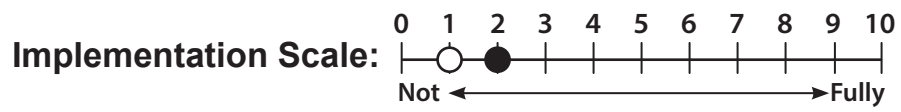
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 2



1.5 Planning Processes

Professional Standard

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

Findings

1. Board Policy 3000, Business and Non-Instructional Operations Concepts and Roles, adopted on August 4, 2014, speaks expressly to this standard. Even though the district subscribes to Gamut, the California School Boards Association's (CSBA's) online resource for board policies, and updated its policies and administrative regulations en masse in August 2014, it no longer has Board Policy 3100, Business and Non-Instructional Operations Budget. The district's previous BP 3100 also spoke expressly to this standard.
2. The district does not have a separate fiscal resource allocation plan that is specifically aligned with measurable student achievement outcomes and instructional goals, including, but not limited to, the Essential Program Components.
3. The LCAP and LEA plans have been updated to include the district's 2015-16 goals and outcomes for student achievement. The district provides fiscal support for implementing the goals through professional development and coaching for teachers. Site leaders have a varying level of understanding and ability to effectively implement the district's goals and affect student outcomes.
4. According to the 2015-16 draft budget calendar and interviews with staff, the district provides preliminary site budget information to principals in early April, and the proposed site budgets from principals are due back to the district within a few weeks.

Recommendations for Recovery

1. The district should update its board policies and administrative regulations to include a policy specifically on the budget such as what is suggested in the Gamut CSBA templates labeled BP/AR 3100.
2. For 2016-17, the district should continue to update the LCAP and LEA plan to align fiscal resources with measurable student achievement outcomes and instructional goals. These goals and measurable outcomes should be communicated to site level leadership with a focus on aligning site plans and resources to support these goals.
3. Ensure school site budget development and management that facilitates program implementation to support the goals in the LCAP and LEA plan. This will maximize benefits for students. There should be systems for reviewing, budgeting and evaluating program effectiveness throughout the school year, making adjustments as needed.

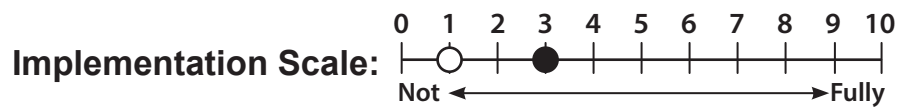
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 3



1.6 Planning Processes

Professional Standard

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

Findings

1. The district has multiple board policies that speak expressly to this standard such as BP 6161.1 and 6161.11.
2. The implementation of instructional materials, intervention programs, aligned assessments, appropriate use of pacing and instructional time, and alignment of categorical programs and instructional support remain fairly consistent with the prior review's descriptions and levels, showing slight improvements. The standard continues to be inconsistently applied from school to school.
3. Although instructional materials are appropriate and are used to a greater degree than in previous reviews, they are not consistently used to support the Common Core State Standards throughout the district.
4. The district has the McGraw-Hill Common Core Crosswalk curriculum for English language arts and the McGraw-Hill 2015 SBE-adopted mathematics curriculum for grades K-5, in addition to Holt Mathematics, Pre-Algebra and Algebra for middle schools. The district is in the process of selecting a SBE-adopted Common Core English language arts curriculum, which is scheduled for purchase in fiscal year 2016-17.
5. The district continues to use the data analysis software Illuminate. It also added the iReady software program in 2015-16 to assess individual student learning levels, diagnose learning gaps, and then prescribe lessons that address deficits for both language arts and mathematics. The assessments in these software programs are aligned to the Smarter Balanced Assessment Consortium (SBAC), but not entirely to instruction or instructional materials. Additionally, staff have not been fully trained in the appropriate use of the iReady program, and some sites use it as their sole delivery of intervention for students.
6. The district had grade level/content area teacher committees create benchmark assessments for Illuminate during the summer of 2015. All schools are required to administer the benchmark assessments according to the district's assessment calendar. The district does not monitor the data from the benchmark assessments because it wanted the staff to have a year to pilot the assessment system itself and to become accustomed to the collaborative review of data to plan instruction and interventions. The district's expectation is that the Illuminate benchmarks will be fully implemented in 2016-17 and that teachers will be effectively using the assessment data in their professional learning communities.

7. Most of the SPSA contained goals and actions, through the allocation of Title I funds that support efforts to improve instruction and interventions for students. However, these plans did not include strategies for monitoring and evaluating the effectiveness of planned actions.
8. Teachers did not have ongoing training and coaching support on instructional pacing or the effective use of instructional time to promote student engagement. Although sites are beginning to look at data, teachers lacked effective training in the use of data to drive instruction and intervention.
9. There is no clear, specific district plan for providing intervention to all students in need across the district. School sites determine how intervention programs are made available to students, and these programs are provided inconsistently throughout the district. The district does not monitor and evaluate the effectiveness of the school site intervention programs.
10. The district continues to improve efforts to provide principals more training and access to data from the data systems available. However, some principals do not focus efforts on supporting staff to use data to inform instruction.
11. Staff use of instructional time continues to vary from school to school and is often inconsistent even within the same school.

Recommendations for Recovery

1. Principals and teachers should strategically and systematically receive training to align instruction to the Common Core State Standards and be provided ongoing support and monitoring to ensure that training translates into classroom practice.
2. Principals and teachers should be trained in the effective use of the instructional pacing guide and in the effective use of instructional time. The district should monitor that principals conduct classroom walk-throughs and provide constructive feedback and support to teachers to focus on continual improvement.
3. The district should continue to provide principals and teachers with professional development in the Illuminate system's data and reports, as well as in the appropriate use of the iReady program and assessments.
4. Teachers should receive intensive and ongoing training in how to use data from assessments to monitor, adjust, and individualize instruction consistent with the Common Core State Standards. Principals should support and monitor professional collaboration time to ensure that teachers are using data consistently and effectively.
5. The district should continue to use and support teams of teacher leaders to create and revise, as needed, pacing guides and benchmark assessment schedules that align to the implementation of state standards.

6. The district should continue to evaluate the results of using instructional support to ensure improved student achievement, making certain that the most effective staff members are in the instructional support positions, and ensuring that funds used to employ the instructional staff are utilized effectively and efficiently.

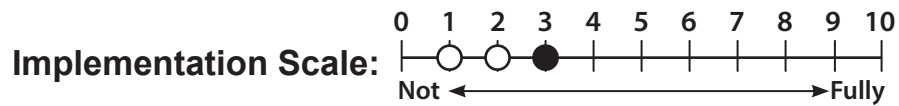
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 3



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. A new director of information technology (IT) was hired recently and is in the early stages of reviewing the district information systems and technology operations to determine strengths and needs. She is working closely with the director of research, assessment and evaluation on management of student data.
2. The district is using Illuminate benchmarks at all school sites. Professional development was provided to principals on how to access the Illuminate benchmark data. Principals interviewed had varying degrees of comfort and/or knowledge regarding the system's various uses.
3. The director of research, assessment and evaluation and the instructional coaches have provided some professional development on how to analyze the benchmark data and use the data to improve instruction. Most principals indicated that additional training is needed for administrators and teachers on analyzing and using data to inform instruction. Not all principals believe they are fully equipped to lead or support teachers in applying data to improve student achievement.
4. There is a plan to implement a districtwide data analysis template in 2016-17 to be used at school sites for data analysis and action planning. Currently, there is no common data analysis process in use across the district.
5. Initial professional development was provided on the use of an online student study team (SST) system. The SST process implementation varies greatly between school sites.

Recommendations for Recovery

1. The district IT and research, assessment and evaluation directors should continue to collaborate to strengthen the accuracy and management of student information and the dissemination of student data to school sites.
2. District administration should explicitly communicate the expectations for principals and teachers concerning the analysis of student achievement data, and for the use of that data to inform instruction. A common data analysis process and template should be provided for use at all sites in the district.

3. Principals should be provided with ongoing professional development to support the use of data to inform instructional and curricular decisions at the school sites. This professional development should include specific strategies/techniques for coaching teachers in the analysis and use of student achievement data.
4. The district should provide ongoing professional development for teachers to increase their capacity to analyze student achievement data and to use student-level data to inform instructional and curricular decisions.
5. District administration should clearly communicate its expectations for implementation of the online SST process and provide ongoing professional development on the use of that system.

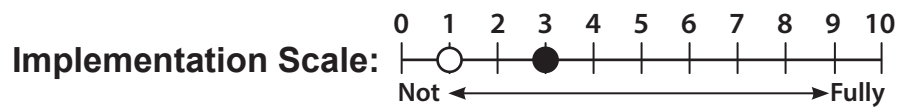
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 3



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. Most principals reported completing their respective required teacher evaluations for 2015-16, but classrooms are not monitored consistently throughout the district on a daily basis and accountability remains low throughout the district.
2. As was reported in standard 1.4, the district is beginning to take a more active role in on-site monitoring of instruction through the Academic Program Review and Instructional Rounds processes, although the district office has not consistently monitored school leadership for improving teaching or student achievement.
3. FCMAT's interviews with principals found that teachers continue to be evaluated, but to varying degrees of effectiveness and rigor. As was reported in standard 3.12 of the personnel management standards in this report, FCMAT was unable to obtain a list of the evaluations completed for the 2014-15 fiscal year and the window for evaluations for the 2015-16 fiscal year had not yet closed at the time of fieldwork. Consequently, it is unknown if evaluations were consistently completed across the district. Review of the certificated evaluation form showed that it does not include any reference to student achievement.
4. In 2015-16, principals were provided and trained on the DigiCoach software to gather data on classroom instructional practices and to provide feedback to teachers. Most principals, however, are not yet using it, and the district is not monitoring the DigiCoach data. Most samples of DigiCoach feedback were affirmations of appropriate strategies seen but few contained constructive feedback for improving teaching practices. The district should consider inclusion of the Inglewood Unified School District Education Services Division Focus Indicators 2014-2015 into the DigiCoach process.
5. In an effort to better support teachers, the district created and filled academic coaching positions for English language arts and technology. However, the coaches are used on an invitational basis by teachers, and their services are not accessed at some sites. Principals do not assign coaching support for struggling teachers. The district was unable to fill district-level mathematics coaching positions due to the lack of qualified candidates.
6. The Inglewood USD Evaluation/Supervision AR 4115 states under Evaluation Criteria the following: "1) Students' progress toward meeting district standards of expected achievement for their grade level in each area of student and, if applicable, towards the state-adopted content standards as measured by state-adopted criterion-referenced assessments, 2) The instructional techniques and strategies used by the employee, 3) The employee's adherence to curricular objectives, 4) The establishment and maintenance of a suitable learning environment within the scope of the employee's responsibilities."

7. Review of Article XVI--Evaluation Procedure of the Tentative Agreement between IUSD and the Inglewood Teachers Association (ITA), indicates that the district will create an evaluation committee that will meet over a three-year period (2015-2018) to recommend an evaluation form and procedures for all unit member evaluations. The current evaluation form and evaluation procedures are to remain in effect unless changed through the bargaining unit process. In addition, Article XVI states that “student assessment data is one of the many data points relevant to the overall review of classroom teaching performance, and that such data is to be considered and used solely as a formative assessment tool” There is a discrepancy between the district’s AR 4115 and Article XVI in regard to the use of student assessment data in the evaluation process of certificated staff.

Recommendations for Recovery

1. A tone of accountability and expectations for all staff should continue to be a priority.
2. A specific plan for effectively carrying out accountability for student achievement should be developed, implemented and monitored.
3. The district should adhere to its schedule for principal evaluation site visits and its timetable for completing principal evaluations annually, holding principals accountable for improvements in student achievement.
4. Teacher evaluations should be structured to more clearly focus on student achievement and the teachers’ approach in fostering achievement in their classrooms, with the connection between teaching and learning more clearly defined.
5. Systems of support, that include referrals for coaching, should be created and implemented so that principals have the capacity to increase the instructional levels of the teachers and student achievement through the evaluation process. In addition, the district should monitor principal classroom walk-throughs to ensure that teachers are provided constructive, effective feedback for continual improvements in instructional practices.
6. The district should continue to revise and incorporate the Inglewood Unified School District Education Services Division Focus Indicators 2014-2015 into the evaluation process.
7. The district should work with the Inglewood Teachers Association through the evaluation committee that has been established to revise the collective bargaining agreement Article XVI’s evaluation procedures to include the use of some form of student achievement data in the evaluation criteria for certificated staff.

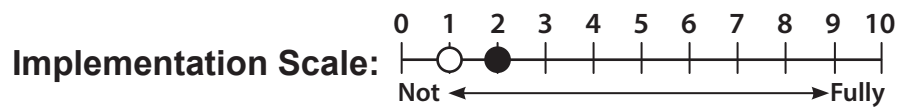
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 2



2.1 Curriculum

Legal Standard

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

Findings

1. Most students/classrooms observed had the most recent adoption of mathematics textbooks and ancillary materials aligned with the Common Core State Standards. The district established a process to review, select and adopt English language arts curriculum for K-8 from the SBE-adopted list to be implemented in 2016-17. Teachers continue to have the McGraw-Hill Common Core Crosswalk to align their English language arts instruction to the Common Core State Standards. Although a few schools have and use SBE-adopted instructional materials for intervention, the district does not provide those materials consistently, and its 2015-16 list of board-approved textbooks does not include SBE-adopted curriculum for students in need of intensive intervention as defined by the California State Framework. In regard to English language development curriculum, the district provides a SBE-adopted curriculum from the 2010 English language arts/English language development (ELA/ELD) adoption, but sites select the curriculum that is actually implemented. Therefore, curriculum materials for ELD were inconsistently used throughout the district.
2. Many schools and classrooms throughout the district still rely on workbook and worksheet activities.
3. There is little indication of the use of district-adopted materials to differentiate instruction in most of the classrooms observed. Many schools use the iReady software program, but some teachers have not been fully trained on how to appropriately use iReady to differentiate. Although students were engaged in the program, little differentiation was observed.
4. While the district reports it has many tools available for intervention such as Apex for credit recovery, Mobi-Max, Lexia Reading, iReady, and Imagine Learning since the last review, little progress has been made in the effective use of intervention services in reading/language arts and mathematics, and support for students failing to demonstrate proficiency in history, social studies and science. In addition, instructional time allocations for intervention, as defined by the California State Reading-language arts and Mathematics Frameworks, are inconsistent, and in some schools nonexistent.
5. Little to no evidence indicates that schools can support students who are failing to demonstrate proficiency in history, social studies, and science.

6. There continues to be a wide variation among and in schools regarding whether and how intervention and resources are used. Many site budgets support the salary of an on-site intervention teacher, but sites vary in how these teachers are used. Principals provide the primary leadership on the kind of intervention offered to their students. Based on information gathered through FCMAT's interviews, few do well in this area, and most struggle to meet the needs of their students.
7. Response to Intervention (RtI) is not used consistently throughout the district. Visits to schools found that while some have a system for using data and/or the SST process to identify students in need, others either do not have an intervention system, or they do not use it appropriately. The degree to which RtI is implemented depends on the site leadership's capacity to do so. Some principals have difficulty knowing how to assess and target intervention as well as determining what intervention resources to use.

Recommendations for Recovery

1. The district should ensure that all sites have and use the most current SBE-adopted curriculum for ELD. Further, it should monitor that the curriculum is used appropriately on a daily basis as designated ELD as defined by the California State ELD Framework.
2. The district leadership should establish a specific districtwide intervention plan to ensure that all students in need of intervention receive it according to their identified need. Administrators and teachers should receive training and resources to effectively implement the district-adopted interventions at their schools. District curriculum leadership, principals and teachers should be trained in the recommendations for interventions outlined in the California State Reading-language arts and Mathematics Frameworks.
3. The district should select, adopt and implement intervention curriculum (SBE-adopted Program IV) materials for grade 4-12 students who require intensive intervention in English language arts. Mathematics intervention materials should be provided according to California Mathematics Framework recommendations. In addition, the district should ensure that all sites incorporate appropriate intervention time based on California State Framework recommendations.
4. The district should continue to work with principals and teachers to transition from workbooks and worksheets to more student-centered instructional materials and strategies that are better aligned with the Common Core State Standards.
5. The district should monitor the effectiveness of the site intervention programs based on student achievement data.

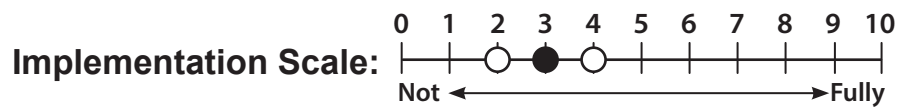
Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3



2.3 Curriculum

Professional Standard

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

Findings

1. With the exception of an adopted intensive intervention curriculum for students who are two or more years behind in reading-language arts, the district provides all schools with SBE-adopted or standards-aligned materials. As previously noted in standard 2.1, the district does not adhere to the California Reading-language arts and Mathematics Frameworks for providing intensive intervention materials and instructional time for grade 4-12 students in need of intensive intervention.
2. The district continues to lack a systematic and comprehensive academic program that is aligned fully and articulated to the Common Core State Standards. Professional development in curriculum and instructional strategies has been provided without follow-up monitoring and support to ensure that it translates into classroom practice. Assessments are not fully aligned to Common Core State Standards and are not being used systematically to provide interventions for students. At the high school level, teachers were often using worksheets from adopted instructional materials or questions/learning tasks from the texts.
3. The district's LEA and LCAP both contain goals and actions to improve student achievement through curriculum improvements and professional development in instruction and assessments, but the district lacks a comprehensive plan as to how it will fully articulate classroom instruction and assessments with the California State Content Standards and Frameworks.
4. Principals and district staff continue to report that teachers still need assistance in using effective instructional strategies to deliver the curriculum. Time for professional learning during the school day is limited and inconsistent throughout the district. Although the district provides opportunities for staff to participate in professional development outside of the school day, not all teachers attend. The teachers' collective bargaining agreement allows for compensation for their time, but the district is not allowed to mandate attendance. Some principals indicated that the teachers who most struggle with transitioning to teaching the rigor of the Common Core State Standards are usually those who do not attend any professional development offered by the district.
5. Most principals reported that they planned classroom walk-throughs but indicated they found it difficult to adhere to their schedules because of other demands. The district does not consistently monitor principal classroom walk-throughs to ensure they occur and principals provide constructive, effective feedback to teachers. The district historically used a scripted format in curriculum and instruction, and teachers continue to find it difficult to transition to teaching the rigor of the Common Core State Standards.

Recommendations for Recovery

1. The district should increase efforts at the site and grade-specific levels to provide focused professional development designed to improve instructional delivery by teachers with ongoing follow-up by site principals and teacher leaders at each site. On-site coaching support should be provided to teachers as needed based on recommendations of principals, especially for teachers who do not attend professional development opportunities outside of the school day. Principals should hold all teachers to the same high standards of instructional practice, and the district should ensure that all principals are trained in coaching strategies as well as progressive discipline policy and practices.
2. The district should establish a comprehensive Common Core State Standards implementation plan that includes the expectation that all teachers will use instructional strategies and assessments that are fully articulated with the curriculum and standards. The plan should include a strategically outlined timeline for incremental evaluations of the plan's effectiveness.
3. The district should also systematize and monitor how principals are using the DigiCoach classroom observation tool to ensure the district's priorities are consistently implemented in the classrooms.

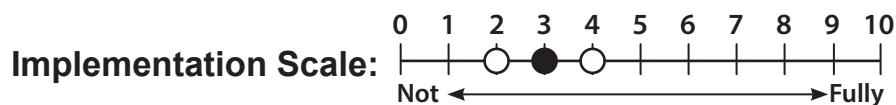
Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3



2.4 Curriculum

Professional Standard

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

Findings

1. Grade level/content area teacher committees created benchmark assessments for Illuminate during the summer of 2015. Assessments were created in English language arts and mathematics for all grade levels. The district developed and published an assessment calendar that includes clear expectations for which common assessments are to be administered at all sites and the timeline for that administration.
2. The chief academic officer sent written communication to all principals and teachers clearly articulating the expectations and requirements for the use of common assessments across the district.
3. The district has provided professional development to principals on how to access information from the Illuminate system. Some principals reported that teachers also received initial training on how to use the Illuminate system; however, it is unclear whether all teachers have received training.
4. There is no evidence that the district has provided professional development on using data from the common assessments to assess the strengths and weaknesses of the instructional program to inform instruction.

Recommendations for Recovery

1. Adherence to the district assessment calendar requirements and timelines should continue to be monitored. Principals and teachers should be provided with guidance and support, as appropriate to individual need, to meet those requirements and timelines.
2. Principals and teachers should be provided with ongoing professional development to use assessment data to identify strengths and weaknesses of the instructional program to inform instruction.
3. Time should be regularly allocated during principal meetings to analyze districtwide assessment data, discuss strengths and weaknesses of the instructional program based on that data analysis, and discuss the implications of those strengths and weaknesses for program planning and curricular development.

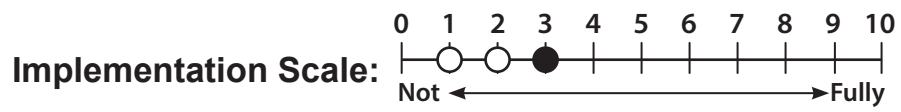
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 3



2.5 Curriculum

Professional Standard

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

Findings

1. The district has made some progress in regard to technology during the 2015-16 school year. The district's LCAP includes actions with expenditures to improve technology infrastructure and its use in the instructional program. The district hired a new director of information technology and two technology coaches, all of whom work under the direction of the chief academic officer.
2. The district's current technology plan expires in June 2016 and the district's director of information technology, in collaboration with the district's two technology coaches reported that they will be re-writing the plan.
3. The technology coaches have provided a number of professional development opportunities for principals and staff regarding how to use Illuminate and iReady software and data, as well as Aeries Gradebook, and Google Apps. However, district administration indicated that the technology coaches' roles have not been clearly defined, and not all staff participate in the professional learning opportunities made available.
4. Classroom instruction integrated with technology is still currently minimal throughout the district. Chromebook carts and at least one computer lab are available on most campuses, but their use with instruction of Common Core State Standards varies and is limited to teachers who are comfortable using technology and have attended trainings on how to integrate it with instruction. Chromebooks are still primarily used for SBAC and benchmark testing. The district requires all teachers to administer the Illuminate benchmark assessments, but not all staff have been fully trained in how to access and use that data to improve student achievement.

Recommendations for Recovery

1. The district should revise the technology plan to include implementing a solid infrastructure to support future needs and a systematic plan that includes monitoring for technology integration into curriculum and instruction at all grade levels.
2. The district should continue to fully assess whether it has internal capacity for designing a plan to integrate technology into the classrooms and for implementing such an instructional technology plan. This assessment should include the degree to which the technology coaches are effectively utilized based on classroom observation data throughout the district.

3. The district should ensure it has a professional development plan that includes ongoing support for teacher technology use in the classrooms with the expectation that all teachers will regularly integrate technology into their instruction to fully implement the Common Core State Standards.

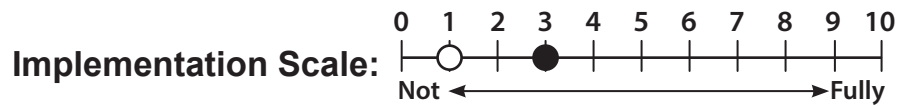
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 3



3.1 Instructional Strategies

Legal Standard

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

Findings

1. District policy and district staff indicate that all students are provided with equal access to educational opportunities regardless of race, gender, socioeconomic standing, and other factors.
2. Board policies demonstrate a commitment to equally serving the needs and interests of all students, parents, and family members.
3. School site staffs report that they strive to consistently demonstrate the commitment to equally serving the needs and interests of all students, parents and family members at all schools.
4. Based on FCMAT's recommendations, efforts have increased to make all schools, practices and staff more open and welcoming to Latino/Hispanic parents in 2015-16. The district's LCAP includes a goal with actions to increase parent engagement throughout the district, with specific actions targeted for parents of English language learners.
5. Some educational opportunities remain outside of the primary instructional time in many instances such as school tutoring and extended day instruction. Though there were some observations of language development strategies used throughout the school day, there was no observation of designated English development targeted to students' language proficiency levels.

Recommendations for Recovery

1. The district should continue its efforts to ensure that front-office personnel create a welcoming environment for all students and parents.
2. The district should take steps to ensure all staff members are trained and aware of expectations of providing equal access to educational opportunities to all students regardless of race, gender, socioeconomic standing, and other factors.
3. District personnel should monitor practices at each school to ensure that a commitment is made and implemented to equally serve the needs and interests of all students, parents, and family members.

4. The district should continue to provide all teachers, including those who teach in single subject classrooms, professional development to ensure that all English language learners receive productive and appropriate designated English language development time daily, including using Specially Designed Academic Instruction in English strategies. Additionally, the district should ensure that all teachers are trained in and effectively use strategies to provide designated English language development for a portion of the school day.

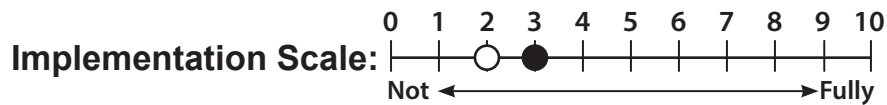
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3



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. All courses are made available so students can meet graduation requirements as well as A-G courses for acceptance to a four-year university.
2. All students have access to the courses necessary to meet the high school graduation requirements.
3. Although the district provides the courses, access, and support to meet the high school graduation requirements and for all students to complete UC- and CSU-required courses, it does not provide an evaluation that ensures the courses are sufficiently rigorous to adequately prepare students for higher education.
4. All students have access to core subjects via the Apex Online Courses (UC approved), and each core subject area has teacher facilitators to facilitate credit recovery.
5. In 2013-14, the last year graduation rate data was available through EdData, a large discrepancy occurred between IUSD school cohort graduation rates. They ranged from the highest of 87.7% to a low of 67.8%. The same year, another large discrepancy occurred between school level data related to the percentage of students meeting UC/CSU requirements. They ranged from a high of 42.2% to a low of 15.7%.
6. In 2012-13, the last year advanced placement (AP) data was available through EdData, a distinguishable difference occurred between IUSD schools in the percentage of students taking AP exams. They ranged from a high of 27.6% to a low of 10.8%. Of students taking the exam, an even greater disparity resulted in students who received a score of 3, 4 or 5. This range was a high of 35.3% to a low of 0%.
7. FCMAT visits show a significant difference between the various high schools in terms of teaching strategies and level of engagement.
8. Although the continuation high school effectively addresses the needs of students who qualify for alternative education, there are few opportunities for students to receive early intervention and academic support at the two comprehensive high schools.
9. The district offers independent study options and summer school for core courses.

Recommendations for Recovery

1. The central office and principals of secondary schools should increase efforts to upgrade the rigor and instruction in UC- and CSU-required courses (A-G requirement) to adequately prepare students for higher education.
2. The district should evaluate and address the disparity of high schools between cohort graduation rates, percentage of students meeting UC/CSU requirements, percentage of students taking AP exams and the percentage of students obtaining a score of 3, 4 or 5 on AP exams.
3. The comprehensive high schools should develop systems for early identification and support of struggling students who are not meeting the required academic measures.

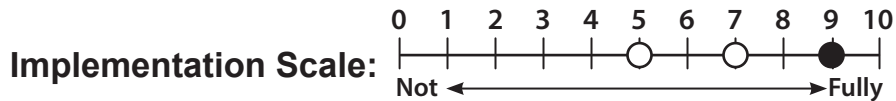
Standard Fully Implemented

July 2013 Rating: 5

July 2014 Rating: 7

July 2015 Rating: 9

July 2016 Rating: 9



3.7 Instructional Strategies

Legal Standard

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

Findings

1. Alternative education at the continuation high school remains stable and continues to provide viable options for students and families who are having difficulties being successful in the comprehensive high schools.
2. In addition to seniors, the district's continuation high school at the Inglewood Career Technical, Adult Education, Alternative Education School (ICAAS) is now serving 11th graders.
3. Students may recover credits or improve D grades by completing the UC-approved coursework through the Apex online program (UC approved). The district continues to provide an alternative means for students to complete the prescribed course of study required for high school graduation at each of its high schools, which includes the following:
 - Referral to ICAAS for inclusion in the general educational development (GED) high school diploma program.
 - An outreach independent study program through the district's continuation high school.
 - Referral to the Southern California Regional Occupation Center.
 - Participation in the El Camino concurrent enrollment program.
 - Participation in summer school to obtain necessary credits.
4. Opportunities are available for high school students to make up missed time/attendance, with two to four Saturday school sessions reported per month.
5. The alternative education program is in the beginning phase of the Western Association of Schools and Colleges (WASC) accreditation process and is conducting its self-evaluation. They are scheduled to undergo a WASC accreditation visit during the 2016-17 school year.

Recommendations for Recovery

1. The continuation program at ICAAS should continue to be made available to students who are not seniors.

2. The district should continue to encourage students to participate in the El Camino concurrent enrollment program, if eligible.
3. The district should consider offering the continuation program to nearby districts' students as a way of increasing enrollment.

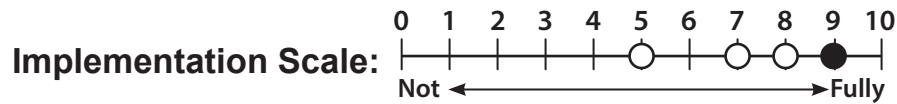
Standard Fully Implemented

July 2013 Rating: 5

July 2014 Rating: 7

July 2015 Rating: 8

July 2016 Rating: 9



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 special education leadership has changed since the last review. The chief of staff, who directly oversaw special education, resigned, and there was a change in the director of special education. The district has a critical need for a districtwide vision for special education and a comprehensive plan for its implementation.
2. An updated special education policy manual was approved at the district's March 18, 2015 board meeting and includes guidelines for each eligibility criteria as well as for identifying, screening, assessment, planning, implementing, reviewing and performing triennial assessments of special-needs students. This allows special education and related staff to better understand federal regulation and establish an appropriate offer of a free appropriate public education for the student being assessed. No evidence indicated that these policies and procedures were implemented at the time of FCMAT's visit.
3. A compliance plan was written for the 2014-15 school year that outlined three phases. The district is continuing to struggle in this area. In January 2016, 117 annual IEPs and 69 triennial assessments/IEPs were out of compliance. Even though sanctions were imposed on IUSD in September 2015, these numbers were higher in January than they were in the prior three months. At this point, the district is required to report to the CDE the number of out-of-compliance annual IEPs, triennial evaluation/IEPs and errors in transition plans as well as its plan for corrective actions.
4. The district developed a special education manual for school site principals, dated August 2015. Very few principals were aware of and actively used the information provided in the manual.
5. Processes to evaluate the identification rates per school site and ensure compliance with district procedures are in progress. The district has employed a consultant to help with compliance issues.
6. Since the last review, training on SST Online has been provided with the expectation that school sites will use this process. The process is used inconsistently across the district. Little training has been provided on identifying and referring special-needs students, and as a result, significant numbers of underachieving students are referred to special education with little to no documented interventions prior to the referral.
7. Training opportunities for special education support staff are minimal, and the training they receive is primarily on technical requirements rather than instructional practices.

8. Communication between the Special Education Department and school sites is sporadic and inconsistent.

Recommendations for Recovery

1. A districtwide vision for special education still needs to be established and its implementation started.
2. The district should work to attract and retain strong special education leaders so it can begin systematically implementing its long-term plans for this program.
3. The Special Education Department should implement the special education policy manual and complete its plan to provide ongoing training to all district personnel involved with special needs students on the policies and procedures contained in the manual.
4. The district should work to develop a specific process for scheduling assessments and IEPs and accountability for monitoring the compliance of assessments, IEPs and transition plans. While some program specialists assist in scheduling and monitoring IEPs, training should be provided to all site administrators on how to monitor and facilitate this process at their school site. Consistently missing deadlines for assessments and IEPs should be reflected in both the special education teacher and site administrator's evaluations.
5. The district should review the special education manual it developed for school site principals during principals meetings to ensure they are aware of and actively using the information provided in the manual.
6. The district should fully implement the SST Online process and complete the development of a districtwide RtI screening and identification process that uses data to support initial placement in a special education program.
7. The district should provide training/professional development in RtI regarding staff identification and referral of special-needs students, focusing on the interventions that should be offered in the regular education classroom, as well as additional support if a child is not succeeding prior to referring for any special placement.
8. Recommendations from the prior reviews that remain relevant are as follows:
 - The Special Education Department should monitor monthly student identification rates to ensure that new procedures are being implemented.
 - School sites that tend to overidentify students for special education should be closely monitored for compliance with district procedures. Principals should be included and held accountable for the monitoring of this information.

- The special education administration should track referrals monthly and compare them to students eligible for special education to determine if referrals for special education assessment are valid. Further training should be provided if the ratio of referrals increases beyond the district average.
- Training and professional development should continue to be provided so teachers and site administrators understand how to identify and refer students to student study teams.
- Training and professional development should be provided to ensure that special education and general education teachers know how to meet the needs of autistic and other special-needs students.
- The district should continue to provide training to staff to better utilize the Special Education Information System (SEIS).

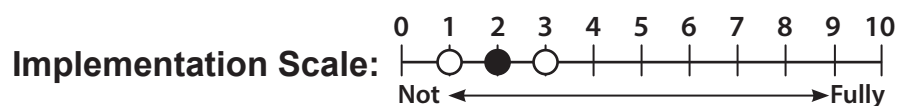
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 2



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. Little progress continues to be made in this area, which requires that programs for special education students meet the least restrictive environment provision of the law and the quality criteria and goals established by the California Department of Education and the Individuals with Disabilities Education Act. The district and schools need to increase their compliance with state and federal guidelines.
2. See also related findings in Standard 3.10.
3. Because the district has a history and culture of lack of accountability, it has paid insufficient attention to continued compliance with adopted policies and procedures in the prior and current review periods.
4. The district adopted new review procedures to provide the least restrictive environment at its March 18, 2015 board meeting. At the time of FCMAT's visit, there was little evidence indicating these procedures have been implemented. There was no specific work to address them or schedules of internal monitoring to ensure compliance except for the day-to-day work of district administrators.
5. Since the last review, the district has had turnover in the Special Education Department. The chief of staff who directly oversaw special education resigned, and the district hired a new director of special education. The district has hired a special education consultant to work in the area of compliance. This is an area of great concern and the district continues to struggle.

Recommendations for Recovery

1. The district should provide support to teachers and administrators so that special education students benefit from mainstreaming. Trainings should be established for all teachers in effective teaching strategies for disabled students. The district should monitor the support special education teachers provide to regular education teachers when students are mainstreamed.
2. See related recommendations in Standard 3.10.
3. Many of the same recommendations from the prior review continue to be relevant for this review period. The district's new special education leadership must be aggressive in its efforts to ensure all schools and programs for special education students meet the least

restrictive environment provision of the law and the quality criteria and goals established by the California Department of Education and the Individuals with Disabilities Education Act.

4. The district should pay particular attention to ensure that the site administrators and staff are accountable for following all policies and procedures.
5. The district must take steps to ensure that each classroom adheres to special education policies and requirements, including the following:
 - Unannounced audits of classrooms and IEPs should be completed and documented.
 - A plan should be developed to increase the principals' skills and knowledge so they can assist and evaluate assigned special education teachers.
 - New review procedures/programs or schedules of internal monitoring should be implemented to ensure compliance.
 - School sites must be consistently monitored and supported.
 - The district office administration should be more diligent with IEPs, placement of students, monitoring and assisting the classrooms.

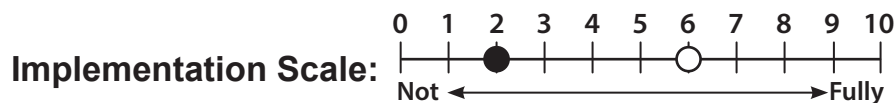
Standard Partially Implemented

July 2013 Rating: 6

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2



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 leadership has begun to make progress in addressing the findings from the third review, but improvements in instructional practice vary throughout the district and even within schools.
2. Teacher-directed instruction using worksheets continued to be widely observed during the FCMAT 2015-16 site visits. During observations, some teachers throughout the district conducted small-group instruction using student interactions and using questioning strategies to develop higher-order thinking skills. A few classrooms had evidence of project-based learning activities particularly related to science standards. In general, student engagement would be characterized as compliant engagement, where the student is not "off task," but is not actively engaged in the learning process with the teacher or his/her peers.
3. The district has not prioritized and monitored the implementation of research-based instructional strategies on a systematic basis throughout the district. Leadership for this standard primarily rests with the instructional leadership skills and efforts of individual principals. School sites and/or principals select their focus strategies to implement and then arrange for and attend professional development since it is available during the school day. Professional development provided outside of the school day is not mandatory for teachers, even though they are compensated for attending.

Recommendations for Recovery

1. The district should develop a plan to systematically implement instructional strategies aligned to the Common Core State Standards. The plan should include prioritized, incremental implementation of districtwide expectations for instructional practices. The district should then support and monitor instructional leadership at all sites to ensure that teachers are provided professional learning and that principals are conducting classroom walk-throughs and providing constructive, effective feedback and support to teachers. All teachers should be expected to meet the same high standard of instructional practice.
2. The district should provide a continuum of ongoing professional learning opportunities for teachers that are aligned with the district's instructional expectations and the Common Core State Standards. The continuum should include workshops/trainings, on-site collaboration to embed strategies into the instructional plan, as well as on-site coaching and individual support for teachers based upon identified need.

3. District and site leaders should continue to evaluate policies, procedures and practices to increase the accountability of administrative staff members so that all teachers are held to higher standards in support of quality, consistent instruction for students in keeping with the expectations of the Common Core State Standards.

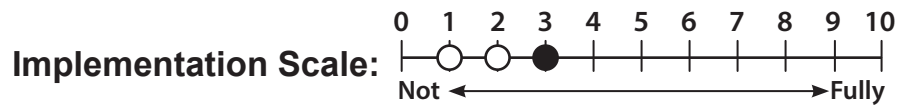
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 3



3.15 Instructional Strategies

Professional Standard

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

Findings

1. No curriculum design or implementation of designated English language development instruction for English learners was observed at the district or school site level.
2. The leadership apprises teachers of students in their classrooms who are identified as disabled or English language learners; however, there was little evidence of implementation of strategies to maximize instruction for these students.
3. While principals at some sites had a working knowledge of the needs of English learners and students with disabilities, others were not as equipped to provide instructional leadership for these students.
4. The district provided many teachers with professional development in Guided Language Acquisition Design, as well as other Specially Designed Academic Instruction in English (SDAIE) strategies.
5. Student study teams are utilized inconsistently to identify struggling students and develop an intervention plan.
6. The district has begun to utilize a RtI/multitiered system of support (MTSS) for intervention. However, school sites have varying degrees of understanding and implementation of this process.
7. The district has started to utilize PBIS programs to support positive school climate and student behaviors. However, implementation of this process is uneven across school sites with many planning to launch their programs at the beginning of the 2016-17 school year.
8. At the elementary and junior high levels, some sites and classrooms implement intervention during the instructional days, while others offer these opportunities outside the school day. There is no adopted program or district system for implementation. Site administrators are left to decide what works for their school, which leads to inconsistent opportunities for support.
9. The high school level has no adopted intervention program or plan.
10. Some principals are more confident than others in their ability to provide the appropriate accommodations and modifications for disabled students.

Recommendations for Recovery

1. District office personnel along with site principals should review the identification and placement of disabled students and English learners at school sites and develop schoolwide schedules that include intervention during the regular instructional day.
2. District office personnel along with site principals and school site personnel should design and implement a systematic, explicit language acquisition curriculum to be delivered to English learners during a designated English language development block where English learners are placed according to proficiency levels.
3. Principals, with the support of district office personnel, should develop a schoolwide schedule identifying when English language learners, intervention classes, and the mainstreaming of disabled students occur.
4. The district should continue to provide professional development on SDAIE and other strategies to ensure access to the curriculum for all English language learners.
5. Principals should regularly observe classrooms to ensure that sound instructional strategies are utilized to provide English learners access to the core curriculum.
6. The district should ensure that all schools have instructional assistance for English language learners and intervention programs. The district should consider having an out-of-the classroom staff member help with intervention programs.
7. District staff should ensure that principals and other school personnel clearly understand expectations and measures of accountability for implementation of RtI and opportunities for English learners.
8. The district should develop a plan for intervention for the high schools that takes place during the regular instructional day.

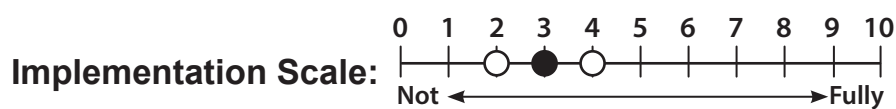
Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 3



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. District staff established a multiyear implementation plan to address this standard:
 - 2014-15 Year 1: SELPA consultants train all SST team members with SST Online and prereferral systems, RtI/PBIS. Require principals to manage SST processes at their school sites.
 - 2015-16 Year 2: Require all district staff to utilize the data system for all special education referrals, adopt universal screening tools for pre-referral system development (i.e., identification of at-risk pupils), build on Tier I (differentiation of core instruction) and build Tier II programs. Build special education and general education program options based on data and pupil achievement needs.
 - 2016-17 Year 3: Refine referral practices and review outcome data for Tier I, Tier II (improve Tier III district programs) and consider returning programs from nonpublic schools and LACOE.
2. Evidence indicates that some elements of the plan for 2014-15 and 2015-16 have been partially addressed.
3. District leadership reported that the district is in the beginning stages of implementing an RtI/MTSS model for intervention development and systems change. The RtI/MTSS system will integrate with the SEIS data management system.
4. The district has the ability (with Illuminate) to create standards-based assessments for classroom use and/or as tools for the RtI/MTSS process. However, there is minimal evidence that Illuminate is used for this purpose.
5. Principals reported that they have site PBIS teams and that initial training on the PBIS system has been provided to team members. PBIS implementation as a part of the RtI/MTSS system varies considerably between school sites.

Recommendations for Recovery

1. Written policies and/or procedures that clearly describe the requirements and expectations for full, effective implementation of the RtI/MTSS model and PBIS should be developed and disseminated by the district. The district should provide ongoing professional development and support to principals and teachers for the full, effective implementation of the RtI/MTSS model for intervention, including PBIS.

2. Appropriate implementation of the SST process should be supported and monitored at all sites in the district.
3. The district should continue to provide ongoing professional development to principals and teachers on the use of the Illuminate system as an assessment tool for the RtI/MTSS process.

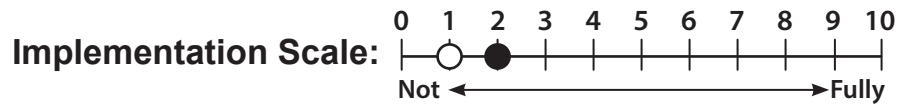
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 2



3.17 Instructional Strategies

Professional Standard

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

Findings

1. At the time of the review, no district-level administrator was directly and solely responsible for overseeing programs for English learners. As a result, the programs did not have someone dedicated specifically to their oversight and implementation.
2. Observations indicated that school sites have a great deal of variation in English language development delivery models. In many schools, there was no evidence of teachers using strategies that support the needs of English language learners.
3. At some schools, a daily designated English language development dedicated teaching time is provided, and the state English language development requirement occurs schoolwide, with students grouped by California English Language Development Test level. In those schools that provided designated English language development, a variety of resources and curriculum were utilized.
4. In some schools, teachers attempt to provide English language development instruction to all English language learners in their classrooms regardless of California English Language Development Test level.
5. The district utilizes a reclassified student monitoring record to provide for review and monitoring of individual student's needs after they have exited the English learner program.
6. It was unclear whether the district has an active program that complies with all state and federal regulations.
7. Teachers do not regularly analyze benchmark data to focus on the progress of English learners, making adjustments to instructional strategies or placement in intervention programs as needed.

Recommendations for Recovery

1. District office personnel and site principals should increase their focus to ensure that the language development and academic needs of English learners are addressed through both designated and integrated English language development.
2. District office personnel should clarify and codify the expectations for teaching English language development to English language learners. More emphasis should be placed on becoming proficient in using language acquisition strategies that provide students

with opportunities to speak frequently using academic language at the level indicated by the California English Language Development Test assessment. English language development experiences should provide rigorous lessons for students and promote language acquisition.

3. The continued systematic monitoring of English learners and reclassified students should be prioritized to ensure they continue to make academic progress.
4. District office personnel should assist site principals and teachers in serving English learners and hold them accountable for complying with state and federal regulations on instructional support for English learners.

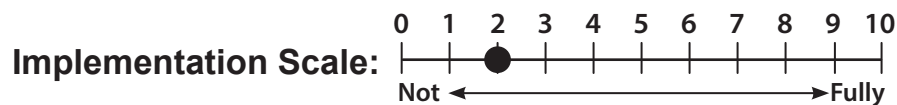
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2



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 has moved to a centralized system for coaching throughout the district. Three coaches are provided in English language arts/English language development and two in the area of technology. District coaches reflect both elementary and secondary levels of experience. The district tried to hire math coaches, but was unable to find qualified candidates.
2. District coaches are provided by request to school sites and teachers. School sites report that coaches are responsive and available when requested for service. There are varying degrees of acceptance of the district coaching model, with some sites greatly utilizing the coaches and others hardly at all. This creates an inconsistent level of support throughout the district.
3. Some site administrators are hesitant to assign a coach to a struggling teacher.

Recommendations for Recovery

1. Given the high number of teachers who were observed not using English language development strategies, the district should consider employing an additional coach who is dedicated solely to English language development.
2. A system should be created where a site administrator can assign coaching help to a struggling teacher. This should be encouraged as an additional level of support for these teachers.

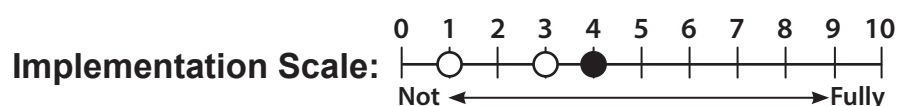
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 4



3.22 Instructional Strategies

Professional Standard

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

Findings

1. The district provides students with the necessary courses to meet high school graduation requirements, and gives support to all students to complete UC and CSU required courses.
2. The rigor of observed instruction varied greatly classroom-by-classroom and school-by-school in the district's high schools.
3. Project Lead The Way is fully operational at both the junior high and high school levels.
4. City Honors Preparatory High School is designing pathways for students that include engineering, design and physics.
5. Although many planned initiatives for career pathways were outlined during previous FCMAT visits, few have come to fruition at school sites. District personnel stated that they want to achieve this goal in the future.

Recommendations for Recovery

1. The district should ensure that the degree of design, execution, and delivery of designed pathway programs and courses is on target for the coming academic year in both comprehensive high schools.
2. The district should expand its program offerings and pathways.
3. The district should maintain high-level and effective leadership at the high schools to ensure implementation of curriculum and a high level of rigor among classrooms.
4. The district should ensure that the degree of execution and delivery of programs and courses is consistent from school to school.

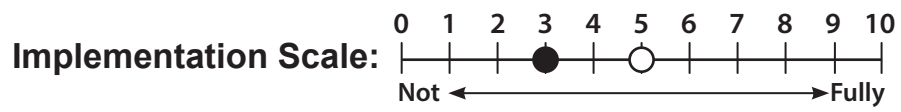
Standard Partially Implemented

July 2013 Rating: 5

July 2014 Rating: 5

July 2015 Rating: 3

July 2016 Rating: 3



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 has developed benchmark assessments for English language arts and mathematics in Illuminate. The district assessment calendar provides the timeline for administration of these benchmark assessments.
2. Principals and teachers have been provided some professional development on using the benchmark data to inform instruction. As noted earlier in this report, there is minimal evidence that the data from benchmarks is analyzed and used to guide instruction.
3. While district administrators have encouraged teachers to create Common-Core-aligned assessments utilizing Illuminate for use in their classrooms as formative tools, few teachers use the system for this purpose.
4. During the 2015-16 academic year up to the point of the FCMAT review, two Illuminate benchmark assessments were administered, iReady was administered as a universal screening tool, and a Smarter Balanced English Language Arts Performance Task Interim Assessment Block (IAB) was administered.
5. Principals reported that some teachers are using the iReady assessment data to make instructional decisions.
6. Minimal use of formative assessment practices as an integrated part of classroom instruction was observed during FCMAT classroom visitations.

Recommendations for Recovery

1. The district should continue to provide ongoing professional development to principals and teachers on the use of the Illuminate system to create standards-based formative classroom assessments.
2. Principals should be provided with ongoing professional development to support the use of data to inform instructional and curricular decisions at the school sites. This professional development should include specific strategies/techniques for coaching teachers in the analysis and use of student achievement data, both summative and formative.

3. The district should provide ongoing professional development for teachers to increase their capacity to effectively analyze student achievement data and to use student-level data to inform instructional and curricular decisions. As noted earlier in this report, a common data analysis process and template should be provided by the district for use at all school sites.
4. The use of frequent formative assessment practices integrated into instruction to check for understanding and inform next steps in teaching and learning should be included as a component of the professional development provided to both principals and teachers.

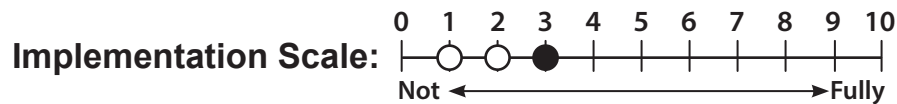
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 3



4.4 Assessment and Accountability

Professional Standard

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

Findings

1. The district provides school-level assessment data to principals and teachers in a timely manner. Reports have been provided for Illuminate benchmarks, iReady assessments, and for Smarter Balanced assessments. The Aeries student information system provides additional student-level data.
2. The district director of research, assessment and evaluation has facilitated discussions and provided professional development on the use of school-level assessment data at principal and assessment team meetings. The director has also provided sample reports annotated with examples of how data could be analyzed to identify student and/or program strengths and needs.
3. Principals and teachers do not consistently use the assessment data provided to guide instructional decision-making and monitor student progress.
4. The district has no system to ensure that principals and teachers are accountable for using data to inform instruction and monitor student progress.

Recommendations for Recovery

1. The district and each school site should develop an implementation and monitoring plan with procedures/processes to ensure that assessment data provided by the district is used to inform instruction and monitor student learning progress. Professional development to increase the capacity of all staff to effectively analyze and apply data to instructional planning should be included as a component of these plans.
2. As a part of the district implementation and monitoring plan described above, the district should continue to allocate time during meetings for principals and assessment team members that is dedicated to fully understanding the potential uses of Illuminate, iReady and the Smarter Balanced assessment system data. These meetings should be part of a coherent, ongoing professional development plan that supports principals' and other members of the schools' assessment teams' ability to use data to monitor student progress and improve instruction.
3. The district should hold principals and teachers accountable for using data, and the district should provide principals and schools with the resources necessary (e.g. time, training, tools and support) to use this data to inform instructional and curricular decisions.

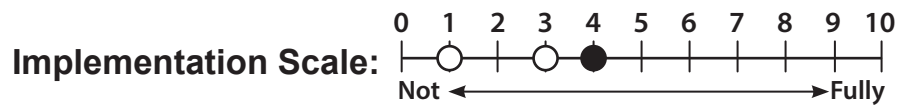
Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 4



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. Illuminate benchmark assessments in ELA and mathematics and iReady assessments are administered to students in grades K-8. These assessments yield data that can be used to determine student needs for close monitoring, differentiated instruction, additional targeted assessment, intervention, or acceleration. The data from these assessments is used inconsistently across the district to guide instructional decisions and determine student instructional needs.
2. The district does not have a clearly articulated plan for providing equitable access to research based intervention at all school sites. There is wide variation in how, when, by whom, and to whom intervention services are provided at individual schools.
3. It is unclear how schools address the needs of students who require acceleration.
4. There was minimal evidence of differentiated instruction or close monitoring of students in general education classrooms during FCMAT classroom observations.
5. Principals have varying degrees of skill and knowledge at ensuring that teachers assess students appropriately and/or provide instruction that meets student needs with differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.
6. Principals who conduct walk-throughs or classroom observations have varying degrees of knowledge regarding effective assessment and instructional practices. Some are not well prepared to support teachers to implement practices that would better meet the diverse needs of students with differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.

Recommendations for Recovery

1. The district should develop a systematic districtwide plan for providing students equitable access to intervention and acceleration as appropriate to identified student need. Implementation of the plan should be monitored at all sites in the district.
2. The district should provide ongoing professional development to principals and teachers on using the benchmark and iReady data, as well as classroom formative assessment data, to identify student needs, and to determine which students require close monitoring, differentiated instruction, additional targeted assessment, specific research based

intervention or acceleration, and to adjust and inform instruction. The professional development should involve modeling of data analysis and the process of developing individual action plans based on identified student needs. Professional development and ongoing support provided to principals should include specific techniques for coaching teachers to use assessment data effectively to improve instruction to better meet the needs of students.

3. The district leaders who supervise principals should continually monitor principals' efforts and work closely with them to provide support in this area.

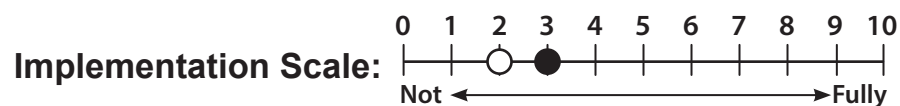
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3



4.10 Assessment and Accountability

Professional Standard

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

Findings

1. District priorities for delivery of content and instructional strategies (e.g. rigor, student engagement) have been established and communicated to principals and teachers.
2. Most principals use periodic classroom walk-throughs to monitor fidelity of program implementation in the delivery of content and instructional strategies
3. The district has provided principals with the DigiCoach program for use in classroom walk-throughs. Two trainings, which included some beginning calibration activities, was provided on using the tool.
4. The district has no stated expectation on how frequently principals should monitor programs and discuss the results of observations with the teachers.
5. The amount of time spent in classrooms varies widely between school sites. Principals reported that their time monitoring classroom instruction is often minimized because of other administrative responsibilities.
6. Most principals provide feedback to teachers following classroom observations. Some principals use the DigiCoach system to deliver the feedback. Other principals reported sending e-mail or leaving written notes when they are in the classroom.
7. The samples of feedback that were available for FCMAT review consisted primarily of broad statements about observed instruction and validating comments about instructional strategies used by teachers. Content was not addressed in the examples reviewed. Feedback rarely involved suggestions for next steps in improving the delivery of content or instructional strategies.
8. District leadership made some visits to school sites throughout the year to observe classroom instructional practices, and/or monitor fidelity of program implementation and the delivery of content and instructional strategies.

Recommendations for Recovery

1. The district leadership should provide principals with additional, ongoing professional development focused on effective practices for classroom walk-throughs/observations, including how to provide constructive feedback and follow-up and/or coaching strategies to support improved teacher delivery of content and instructional strategies.

2. The district staff and principals should develop a clear, common understanding of key elements to be monitored with regards to fidelity of program implementation in the delivery of content and instructional strategies. Additional calibration activities focused on the district priorities in the DigiCoach program need to be conducted to strengthen the consistency of data collected in DigiCoach between sites across the district.
3. District administrators should allocate time regularly during principal meetings to review the DigiCoach data and to discuss and analyze that data at both district and site levels in order to monitor progress on implementation of programs, content, and strategies.
4. District staff and principals should establish reasonable required expectations for time spent observing instruction each week, with constructive feedback regularly provided to teachers. District administrators should monitor adherence to the required expectations and the effectiveness of feedback in changing classroom delivery of content and instructional strategies.
5. District administrators and principals should collaboratively determine the best way to establish consistent support to the schools so that principals can spend increased time and effort to monitor the fidelity of program implementation in the delivery of content and instructional strategies.

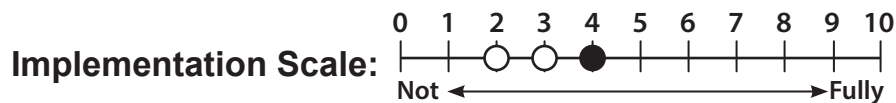
Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 4



4.12 Assessment and Accountability

Professional Standard

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

Findings

1. The district has adopted policies and systematic procedures for identifying, screening, assessing, planning, implementing, reviewing, and performing triennial assessments of special-needs students.
2. There was no evidence that all staff have received ongoing training to ensure they can implement the adopted policies and procedures.
3. Principals reported that the special education program specialists have been very helpful at the school site level. Principals rely heavily on the program specialists to ensure compliance of special education programs on sites. Even with this assistance, the district has continued to struggle in the area of compliance as noted in standard 3.10.

Recommendations for Recovery

1. Professional development should be conducted at each school for staff so that they fully understand what is required of them in ensuring that special education processes are conducted pursuant to federal and state laws.
2. District administrators should continue to closely monitor special education processes and program services to make sure that they are conducted pursuant to federal and state laws to ensure that compliant and quality services are provided in the district.
3. The Special Education Department should review and revise its policy manual, as deemed appropriate, to strengthen implementation of policies and procedures as they relate to processes, programs and the internal monitoring of compliance and quality.

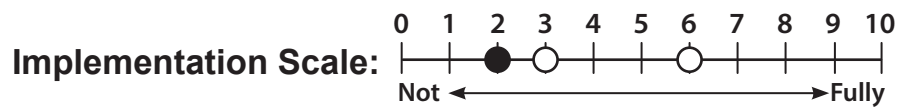
Standard Partially Implemented

July 2013 Rating: 6

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 2



5.1 Professional Development

Professional Standard

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

Findings

1. The chief academic officer provides instructional leadership and planning for professional development. District administrators and site principals state that professional development is provided but not well attended if offered outside the staff meetings. Although there were opportunities for professional development, the district lacks a comprehensive and cohesive plan.
2. The state administrator provides leadership professional development to site principals and other district leaders. In addition, Pivot Learning Partners provides coaching for administrators.
3. District office personnel have worked in conjunction with the county office to provide multiple opportunities for professional development for both elementary and secondary teachers.
4. Although the county office provided many professional development opportunities, attendance was very limited, and not all schools or teachers took advantage of these offerings. Professional development opportunities were not available to board members.

Recommendations for Recovery

1. The district should continue to develop a prioritized comprehensive and cohesive professional development plan that includes, a) analyzing follow-up data to determine the training that is still needed, b) maintaining clear expectations for attendance by the appropriate groups, c) ongoing follow-up on implementation of strategies learned, d) evaluating and adjusting the next steps for further training and refinement of skills, and e) making the training as site- and grade-level-specific as is possible.
2. The district should ensure that all school sites, administrators and teachers participate in professional development offerings to provide quality, equitable instruction for all students.
3. Clear expectations should be reinforced so that staff will participate and implement the strategies taught. Supervisors should sustain monitoring, support and ongoing feedback to ensure that strategies are consistently implemented across the district.

4. The district should continue to focus on core strategies designed to improve student academic performance and the skills of principals as instructional leaders.

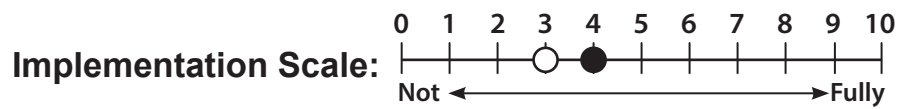
Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 4



5.3 Professional Development

Professional Standard

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

Findings

1. School sites report that there is little time for teachers to collaborate on analyzing and improving curriculum, instruction, and use of assessment data.
2. Observations of classroom instruction and reports by site principals indicate that not all classrooms regularly use differentiation of instruction based on needs developed through analysis of student performance data.
3. Although the elementary and junior high school sites collect data through the iReady system, the high schools do not use the same system across all classrooms nor do they have a counterpart to iReady. This does not allow for collaboration or discussion regarding shared data.

Recommendations for Recovery

1. The district should continue to provide teachers with additional training and guidance to analyze student performance data and determine how instructional strategies should be adjusted as a result of the data analysis.
2. Principal walk-through visits/observations of classrooms should focus on implementation of strategies and differentiation of instruction resulting from data collaboration meetings, with frequent feedback to teachers.
3. The district should develop a system for data collection and analysis at the high school level.

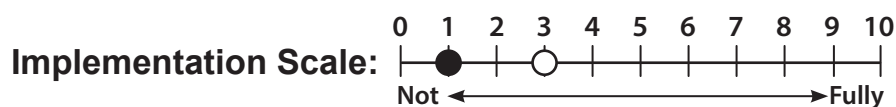
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 1



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 provided access to many research-based professional development opportunities, including lesson study, project-based learning, and Guided Language Acquisition Design.
2. The chief academic officer formed and led the Educational Advisory Team to prioritize and plan for professional development.
3. Professional development was provided to the schools with the highest needs first. For example, Guided Language Acquisition Design professional development was first provided to the schools with the highest numbers of English learners. All schools will be provided with this training in the coming year.
4. The district, in conjunction with outside entities, provides a wide variety of professional development opportunities that range from curriculum to the technology systems of the district.

Recommendations for Recovery

1. The district should create a plan to ensure that all schools and teachers participate equitably in professional development. See standard 5.1
2. The Educational Advisory Team should continue its work to prioritize and plan for professional development.

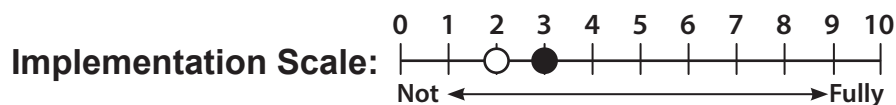
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 3



6.1 Data Management/Student Information Systems

Legal Standard

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

Findings

1. The district had only one person assigned to oversee all aspects of collecting and reporting CALPADS data. This person was a retired CalPERS member who was hired as a consultant and had performed these duties for over two years. Last year's report stated that the work is time- and labor-intensive, and the number of staff members assigned to complete it was insufficient. No budget had been allocated to increase the capacity of the office to support the state-required assessment work.
2. At the time of this year's FCMAT visit, the district reports that this position is vacant and it uses a different consultant to complete CALPADS certifications. The district recognizes that data has not been reported accurately in the past or in 2015-16, having discovered many discrepancies. The director of research, assessment and evaluation is working with the consultant to clean up the data for certification.
3. Staff recognizes the lack of policies, procedures and processes for student information system entries has led to poor management of this data. The CDE has expressed concerns regarding the accuracy of the district's CALPADS information.

Recommendations for Recovery

1. The directors of research, assessment and evaluation and IT should be provided with sufficient resources, including assistance from other staff, to ensure that the district can comply with the state requirements regarding maintaining statewide student identifiers and to work with the state regarding CALPADS and OPUS.
2. The district should assign clear roles and responsibilities for data management at the site level, developing consistent processes for staff to update student information. District staff should provide training and monitor the implementation of these processes at the school sites.
3. Site administration should be involved in ensuring that these processes are performed at the school level and should analyze reports to review the accuracy of the data.
4. The district should work with the SIS vendor and the CALPADS Service Desk staff as needed for additional help.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 2

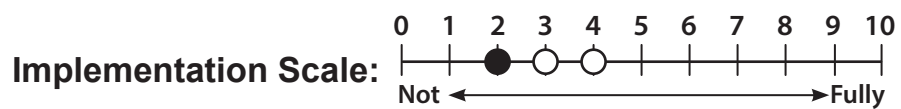


Table of Pupil Achievement Ratings

Pupil Achievement Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 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
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
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
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
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
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

Pupil Achievement Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
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
2.1	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
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
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
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
3.1	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

Pupil Achievement Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
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
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
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
3.12	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
3.13	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
3.15	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
3.16	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

Pupil Achievement Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 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
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
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
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
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
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
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

Pupil Achievement Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
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
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
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
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
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
Collective Average Rating		3.23	2.03	2.87	3.32

Sources and Documentation

Board policies, administrative regulations, and board bylaws

Board agendas, packets and minutes

District-Provided Documents

2015-16 draft budget calendar

2015-16 IUSD elementary principal evaluation/site visit timeline

2015-16 teacher evaluation handbook

Account list by fund and location report

Assessment calendar

Budget development packet 2016-17

Certificated management performance evaluation

Collective bargaining agreements

Communications from the chief academic officer regarding assessments

DigiCoach screen shots

Elementary and secondary education act, local educational agency plan, 2013-2018

Estimated categorical budget allocations by site, March 11, 2016

IUSD Education Services Division focus indicators 2014-15

IUSD recovery plan, February 10, 2016

Local control and accountability plan, July 1, 2015 – June 30, 2018

LCAP progress reports

Monthly budget reports

Principal evaluation/site visitation schedule

Principals' meeting agendas

Professional development materials for the Illuminate system

School site council minutes

Single plans for student achievement

Textbook adoption list – K-8, May 20, 2015

Textbook adoption list – high school, October 21, 2015

Other Sources

District's website

EdData website

Interviews with the state administrator, district administrative staff, principals, teachers, staff and LACOE administrators.

Visits to all schools for interviews of principals and classroom observations

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 key 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.
2. Board Policy and Administrative Regulation 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, parent/guardians and the public."
3. 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 clearly defined within this policy.
4. The district has established annual employee notifications for 2015-16 that incorporate a section on Code of Ethics. Employees are required to sign an acknowledgement of receipt of these notifications, which is retained in employee personnel files. The annual notifications incorporate references to and excerpts from board policies associated to the district's Code of Ethics. It further communicates that, "The Board of Education expects district employees to maintain the highest ethical standards, exhibit professional behavior, follow district policies and regulations, abide by state and federal laws, and exercise good judgement..." Further content pertaining to Code of Ethics is present in the district's Certificated and Substitute Employee Handbooks; however, the Classified Employee Handbook does not include any content associated with the district's Code of Ethics or related policy.
5. BP and AR 3400, Management of District Assets/Accounts, adopted on August 4, 2014, recognize the importance of developing a system of internal control procedures that include separation of duties and fraud prevention specifically in the areas of purchasing, receiving, and payment functions. Board Policies 3314, Payment for Goods and Services,

and 3314.2, Revolving Funds, adopted August 4, 2014 also describe the board's fiduciary duties to effectively manage and safeguard district assets and resources. However, while the district has adopted policy and procedures, they are not consistently implemented and enforced in practice. FCMAT's discussion with district staff in conjunction with the review of the district's 2013-14 audit report reveal significant deficiencies in internal controls in all functional areas of business practice that leave the district's assets susceptible to theft or fraud.

6. 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. The district's bylaw was updated on August 20, 2014; however, Exhibit 9270, dated August 20, 2014, accessible from the Gamut online link via the district's website, is not complete and does not appear to reflect the most current version adopted by the district. The online exhibit does not include an executed resolution and the designated positions listed in the appendix do not coincide with the list provided by the district, which is referenced as Exhibit B. Exhibit B is dated March 4, 2015 and identifies disclosure categories and positions. FCMAT was not provided with a list of employees that fall into each disclosure category responsible for completing the Form 700.
7. FCMAT was provided with copies of Form 700 submissions for the 2015 annual reporting period. Although these filings were due by April 1, 2016 all forms were dated April 13, 2016 or later, and many of them were incomplete. The earliest date on the 2015 statements provided was the same date the study team requested copies from staff, indicating that the completion of the forms was prompted by FCMAT's request. Although Board Bylaw 9270 provides for filing Form 700 annually as well as within 30 days of assumption of office and within 30 days of leaving office, only those for the departing and incoming state administrators were obtained timely, and no filings were provided for other departing administrators. The district did not provide copies of Form 700 for any advisory board members, past or present. While the County of Los Angeles Board of Supervisors informed the district in a letter dated April 6, 2015 that it is unnecessary for advisory board members to file Form 700 until they regain their role as a decision-making body, the district was informed of their responsibility to obtain Form 700 from the governing board members leaving office.
8. District staff and administration continue to report that new vendors are selected based on qualifications and/or cost, improving the outward perception of the organization's ethical culture and perceived "tone at the top." It is important that the administration continues to model this behavior to show that the rules are the same regardless of the employees' position. During the prior reporting period, the district investigated allegations of misappropriation of funds, and in both cases management's response was immediate. No new reports were identified during this review period.
9. The district has historically had a significant number of audit findings, many of which referred to opportunities for fraud, and material weaknesses and significant internal control deficiencies. The district's 2013-14 audit report findings and recommendations were published by the State Controller's Office on March 30, 2016. The audit report

continues to cite significant deficiencies in internal control that could lead to loss, fraud and/or misappropriation of funds; including those over the district's associated student body (ASB) program, inventories, cash management and segregation of duties. Audit findings of this magnitude should be extremely concerning to management.

10. Interviews with Business Services staff indicated that as a result of changes in leadership and management in the Business Services Department, recent attention has been more focused on understanding and evaluating existing processes, procedures and distribution of duties and the development of standard operating procedures, but fall short of consideration of procedures for the detection and deterrence of fraud.
11. The chief business official (CBO) and director of fiscal services should be diligent in their efforts to establish sound internal controls and operational procedures. Additionally, effective monitoring, ongoing review, routine training, and vigilant reinforcement of proper internal controls and 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 and that the financial information is reliable.
12. The Business Services Division Procedure Manual 2011-2012 is outdated and requires material updates. During this review period, leadership in the business office reported that they have begun working with staff to review processes and procedures and update them to reflect current practices, and make improvements or modifications where weaknesses are identified.
13. A current Business Services Department policies and procedures manual provides an opportunity to plan and diagram internal controls as well as provide written standards regarding how transactions for the business office, school sites and other district departments are processed. Policies and procedures must be implemented, monitored, evaluated and enforced to be effective. To make progress in this standard the district needs to develop and implement a system of sound internal control in all aspects of the business office including payroll, purchasing, contracts and compliance with federal and state grant and/or entitlement awards. The following areas are at the highest risk:
 - Payroll
 - Cash handling
 - Purchasing
 - Accounts payable
 - Associated student body
14. The district does not have systems established for reporting fraud or questionable activity. Establishing and maintaining a fraud prevention program is essential to fraud deterrence. In addition to a sound system of internal controls that require proper segregation of duties and management oversight, a common method of detecting fraud incorporates tips from employees. These methods are typically most effective when employees have access to an anonymous tip line. The mere existence of such mechanisms is a highly effective fraud prevention technique.

15. The district should evaluate the benefit of engaging services of this type through its risk management provider as they often offer anonymous tip hotline services that provide citizens, employees and students a way to report a crime, suspicion, threat or an incident. The district could also consult with its liability insurance carrier for a recommendation of a third-party vendor for this purpose.
16. The district does not have an audit committee. It should consider establishing an audit committee that is committed to fostering an environment and culture that clearly communicates that fraud and other illegal acts will not be tolerated and that all allegations will be investigated. This committee can also serve as a body for monitoring the progress of the business office for corrective actions taken to address audit findings that identify weaknesses in internal controls, presenting opportunities for fraud, misappropriation of funds or other illegal acts.

Recommendations for Recovery

1. The district should routinely review and update board policies and administrative regulations. Department administration and management level staff should actively contribute to the review and proposed revision of policies and regulations specific to their span of authority.
2. The district should ensure that the online board policies, administrative regulations and board bylaws are current.
3. The district should ensure that statements of economic interests/Form 700 are complete and filed timely, including upon taking office, leaving office and annually. The list of designated employees should be updated frequently, based on employee title changes and placement of consultants and executive personnel.
4. The district should continue to provide Employee Annual Notification documents (including the district's code of ethics) and obtain acknowledgement of receipt from all employees in the district as a means of communicating the district's expectations and standards for ethical behavior, the board's policies and regulations, and the consequences for not adhering to these standards.
5. The district should update its Classified Employee Handbook to include the district's board policies and administrative regulations on ethics.
6. The district should establish an anonymous hotline or engage an outside vendor for this service. The district should encourage employees, students, citizens and advisory board members to report any questionable activity. 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.

7. The district should continue efforts in updating the comprehensive policies and procedures manual established for 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. Additionally, effective monitoring, ongoing review, routine training, and vigilant reinforcement of proper internal controls and operational procedures is essential.
8. Departmental employees and site staff should receive routine training on established or revised procedures and internal controls to ensure they understand their importance.
9. The district should form an audit committee as another level of oversight to help ensure proper operations and adequate follow-up to audit findings

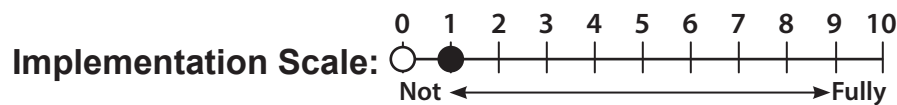
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 1



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, along with charts for divisions lead by the executive director of human resources, CBO and chief academic officer; all of which were approved by the state administrator/advisory board on March 9, 2016. The charts identified established but otherwise vacant positions, but no longer included temporary positions.
2. In most cases, district administrators and Business Services staff indicated they know who their supervisor is and understand the concept of chain of command although it was reported that matters are not always directed to the appropriate staff person for resolution. School site staff reported being aware of the organizational changes that had occurred during this reporting period and who to call for general questions. To achieve operational efficiency, it is essential that the administration clearly communicate any changes to the organization structure and/or duties in writing to all employees. Once these changes occur, administrators and managers must regularly communicate with all divisions, as well as sites, as duties are reassigned.
3. Leadership in the district's Business Services Department is in the process of evaluating staff assignments and processes for completing essential tasks. Through this process leadership should also assess staffing levels to ensure sufficient staffing exists to perform the duties and functions of the business office with appropriate segregation of duties. The district should ensure it has a strong system of checks and balances, segregation of duties and that staff are cross-trained in all essential functions of the business office.

Recommendations for Recovery

1. A districtwide organizational chart should be routinely updated to reflect staffing changes and to identify all management and district support staff positions under each division ensuring that lines of reporting are clearly identifiable.
2. The district should distribute the chart to all employees after each revision to help ensure staff understand changes as they take place as well as the established chain of command.
3. The leadership should continue efforts assessing current staffing levels and overall staffing needs of the Business Services Department and communicate to the state administrator their findings.
4. A list of district office employees and job duties should be distributed to all divisions and site administrators.

5. Departmental leadership should actively enforce the chain of command by directing questions through the appropriate division channels.

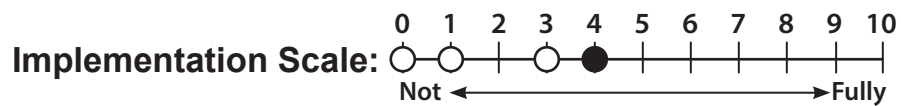
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 3

July 2016 Rating: 4



2.1 Inter- and Intradepartmental Communications

Professional Standard

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

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

Findings

1. The district office administration continues to work to improve cohesive communications between the Business Services and Operational departments and school sites. During this review period, a new CBO and director of fiscal services were hired and have focused much of their attention on understanding and evaluating existing processes and procedures; assessing and modifying procedures for each core function in the business office to improve efficiencies; evaluating the capacity of individual staff members for assigned duties; and providing hands-on training where weaknesses are identified.
2. Some school site administrators reported less involvement with, and accessibility to, the new CBO this year. However, interviews indicated that the CBO attends the monthly principals' meetings and that the business office has recently scheduled 2016-17 budget development meetings with each principal. The CBO meets weekly with Business Services Division Department heads, all three of which are new to their position or the district.
3. Some open business office staff positions were filled during this review period, and interviews with several staff members indicated an improved sense of cohesiveness and communication within the office. The CBO and director of fiscal services conduct monthly meetings with business office staff and request input for agenda items, which reportedly include matters such as processes, procedures and upcoming events. The director of fiscal services also meets routinely with staff members.
4. District office staff and school site personnel reported that information still needs to be provided to sites regarding who is responsible for each function in the business office. However, most site staff indicated that they direct questions to particular staff members in the business office who can either help resolve the issue or direct them to someone who can.
5. Interviews with staff indicated that interdepartmental communications are continuous between the Business Services and Human Resources departments as leadership work collaboratively to assess interdependent activities and procedures, evaluate their effectiveness and revise existing or establish new procedures. In addition, the two departments have recently begun to conduct meetings with applicable staff members from each department.

6. During the prior review period, the CBO and the executive director of human resources scheduled routine meetings with principals to collaborate on the development of budgets, which included a review of existing and anticipated staffing needs, financial management accountability and addressing any areas where principals felt they needed guidance. Preliminary allocations and budget development forms were disseminated to principals in April 2015 for initiating the 2015-16 budget development process. At the time of FCMAT's fieldwork for this review period, interviews indicated that the new CBO had not yet scheduled routine meetings with principals. Meetings with principals regarding site budget development had just begun and included management staff from the Business Services, Human Resources and Educational Services divisions.
7. The CBO should schedule routine, for example quarterly, meetings with each principal and division/department leader to discuss their budgets and matters associated with school site and department responsibilities related to procedures for accounting, internal controls, purchasing, student attendance, associated student body and payroll.
8. The district has a Business Services Division Procedure Manual 2011-12, which "covers policies, procedures and guidelines for each department in the Business Services Division"; however, as discussed throughout this report, the manual is outdated. Business office leadership and staff indicated that they are working to update the manual and have obtained sample manuals from other school districts. Communications between operational areas including business, human resources and payroll are primarily conveyed verbally and through the use of email. In addition to the monthly business office staff meetings, informal meetings take place to discuss functions that overlap or affect duties between departments to develop collaborative approaches for working together. The department leadership indicated that this process has been effective in orienting staff directly responsible for tasks on changes and/or the development of new processes and procedures for conducting particular functions and improving internal controls.

The content of operating manuals should be routinely reviewed and updated in conjunction with changes in procedure. At least annually, the business office departments should update the procedures manuals and ensure that each school site and department has the latest version. Additionally, the business office should provide routine written guidance and training for personnel in various content areas including attendance accounting procedures, student information systems, purchase requisition procedures, and online budget access. (See Standard 3.1 and 3.2 for additional information regarding training.)

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 continue its efforts to establish a communication system that provides cohesiveness throughout the organization and also improves decision-making, especially on budgetary issues.

3. The CBO and director of fiscal services should continue to conduct monthly meetings with business office staff, request input from staff on agenda items and provide written agendas for each meeting.
4. The district should provide a list that indicates who is responsible for each function in the business office to all school sites and departments.
5. The Business Services and Human Resources departments should routinely conduct meetings with staff members from both departments.
6. The CBO should routinely schedule and conduct meetings with each principal and division/department leader to review his or her budget and responsibilities for internal controls and operational procedures.
7. The district should establish formalized policies and procedures for each business office department, revise its Business Services Division Procedure Manual to include current policies and procedures, and review and update the manual at least annually and as changes occur. Each school site and department should be provided with the latest version of the procedure manual.

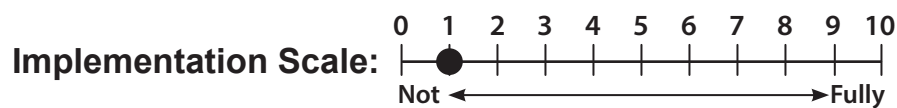
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 1



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. Since FCMAT's last review, all seats on the district's five-member elected board, referred to as an advisory board, have been filled. Documents provided to FCMAT indicate that one of the five advisory board members completed the California School Boards Association (CSBA) Masters in Governance Program in November 2015, and the remaining four have completed or are registered for the training necessary to complete the program on or before October 1, 2016. The program includes courses in the following areas: Foundations of Effective Governance/Setting Direction, Policy & Judicial Review/Student Learning & Achievement, School Finance, Human Resources/Collective Bargaining and Community Relations & Advocacy/Governance Integration.
2. Board members' attendance and participation at board meetings have increased significantly during this review period. A review of the minutes posted on the district's website indicate that there have been 25 board meetings from May 2015 through April 2016; 12 were special board meetings. Minutes show that three or more members were present at 19 of the meetings. However, minutes for the June 27, 2015 meeting were not posted online, and attendance was not included on the February 10 and March 9, 2016 minutes; therefore, the number of board members who attended these three meetings is unknown.
3. Interviews with the new state administrator and advisory board member representatives indicated that board members are engaged and ask questions at meetings. Board meeting minutes do not routinely indicate the level of discussion at meetings; however, FCMAT attended the April 13, 2016 meeting and found that the advisory members were engaged and asked numerous questions regarding agenda items. It is essential for the board members to continue to regularly attend meetings to gain a broader understanding of the administration led by the state administrator and the district's fiscal matters.
4. Many of the district's routine fiscal matters such as approval/ratification of purchase orders, approval of vendor/payroll warrant resolutions, and numerous contracts and consultant agreements are presented at regular board meetings. However, several items regarding the district's fiscal condition, including the adoption budget and interim reports were presented at special board meetings during this review period. These items should routinely be on regular board meeting agendas as dates for these meetings are typically determined each December and allow board members and the public more time to schedule their attendance and review agendas and backup materials. Items on

the district's fiscal condition are presented as consent calendar/action items on the board meeting agendas, and as indicated above, board members are encouraged to discuss and ask questions regarding agenda items.

5. During this review period, interviews with administrators and board members indicated that board agendas and backup materials are provided on the Friday prior to each regular board meeting, which is conducted the following Wednesday. Board agendas and materials should continue to be provided to advisory board members in advance of board meetings and with sufficient time to review documentation, formulate questions and prepare for discussion. The board should be provided with information regarding the budget, including current assumptions, enrollment projections, year-over-year trends, multiyear financial projections, cash flow actuals to date and current year projections, and the status of the emergency state appropriation balance at each financial reporting period. Budget issues will be discussed in further detail in the budget sections of this report.
6. Board meeting agendas and subsequent board minutes are available through links on the district website. Supporting documentation, including that associated with business and fiscal issues, is also available through links embedded in each agenda. FCMAT's review of agendas, minutes and a sampling of backup documentation for meetings conducted from May 2015 through April 2016 found that fiscal impact information is included on agenda backup materials and as of the February 10, 2016 meeting, information regarding the rationale and fiscal impact of items is included directly on the board agendas and minutes.
7. There is no evidence that the advisory board participates in budget development; however, interviews with administration and board members indicated that the board is gaining a better understanding of the budget and the district's financial condition. The district has not conducted study sessions to provide advisory board members with detailed information on the district's budget and/or other key financial issues.

Recommendations for Recovery

1. All board members should continue to complete governance training.
2. Board agendas and supporting documentation for regular board meetings should continue to be provided to the board members at least 72 hours before each regularly scheduled board meeting.
3. Board members should attend all board meetings and continue to actively demonstrate a desire to seek understanding on all fiscal matters presented. The state administrator should continue to give board members an opportunity during board meetings to seek clarity and understanding of each agenda item presented to the state administrator for action.
4. Items regarding the district's fiscal condition, such as the adoption budget and interim reports, should routinely be included on regular board meeting agendas.

5. The district should conduct and the board should attend budget study sessions and workshops to gain a stronger understanding of the district's budget, financial condition and fiscal decisions. Information should be provided and reviewed with the board on the budget, current assumptions, enrollment projections, year-over-year trends, multiyear financial projections, cash flow actuals to date and current-year projections, and the status of the emergency state appropriation balance at each financial reporting period.

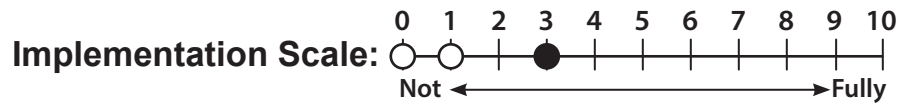
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 3



3.1 Staff Professional Development

Professional Standard

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

Findings

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

- Classes and workshops offered by the district, county office of education, institutions of higher education, private organizations, or other appropriate agencies
 - Joint staff preparation time and staff meetings
 - Follow-up activities that help staff implement newly acquired skills
6. 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. The new CBO's and director of fiscal service's focus has been to begin assessing processes and procedures and provide hands-on training in areas of identifiable weakness. Professional development training forms, completed by several business office staff members, show the names and dates of 2015-16 classes attended thus far and a few that they plan to attend. The workshops attended by staff members are primarily offered through LACOE in content areas of their position and/or roles and responsibilities. Business office staff acknowledged that they are encouraged to attend professional development activities although they are responsible for identifying opportunities and requesting approval to attend. There is no structured schedule or system to identify focused training needs, and documented formalized staff development plans have not been created. However, business office leaders have met with staff members individually and discussed issues regarding professional development.
 7. To identify the greatest training needs, the district leadership should routinely evaluate areas where deficiencies are identified while observing employee performance of assigned duties. Additionally, the factors that contributed to the deficiencies identified in annual audit reports or other regulatory agency reviews may be areas where additional training is necessary. This content should be used in conjunction with the input of business office supervisors and managers to identify appropriate training and cross-training programs that meet the professional development needs of business staff.

Recommendations for Recovery

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

3. The business office staff should continue attending routine trainings offered by the county office and seek additional fiscal training and guidance to develop and enhance sound business practices and the technical skills of department staff.
4. The district should incorporate the current professional development activities into a formal staff development plan for each business office staff member and manager. These plans should include a calendar of training offerings and dates that each individual is expected to attend to fulfill professional development expectations.

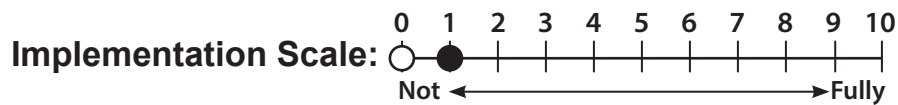
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 1



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. Most site and department staff members reported that the business office has provided no training during this review period. The district provided documentation indicating that purchase requisition training was offered to PeopleSoft users on September 22-24, 2015. However, the documents did not include a list of attendees, so FCMAT was not able to verify whether or not anyone attended.
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; however, school site staff reported that they are encouraged to ask business office staff members for help as needed.
3. Interviews with school site/department administration and support staff indicated that numerous individuals need initial or additional training in areas such as the PeopleSoft system, payroll timesheets, account codes, budget monitoring, and student attendance.

School site/department staff should receive routine guidance and training in all content areas related to business activities including, but not limited to, budget management, procurement, enrollment and attendance and ASB, if applicable. A best practice is to ensure staff members receive annual trainings to update or correct routine practices. Additionally, staff member turnover or movement within a district is not uncommon, and all staff members who are new to the district, site/department or position should receive training upon assuming the position.

Recommendations for Recovery

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

3. School site/department staff members should receive annual trainings to update or correct routine business practices. Additionally, all staff members who are new to the district, site/department or position should receive training upon assuming the position.

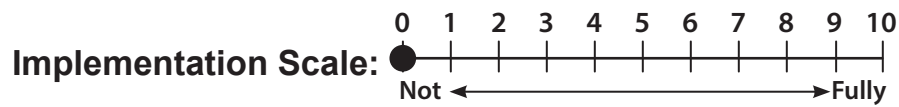
Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0



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 has not established an internal audit function.

The state administrator should ensure an audit committee is established and that an internal audit is performed to ensure organizational risk is minimized, and policies, procedures, laws and regulations are followed.

Internal audit findings should be resolved in a timely manner to the satisfaction of the audit committee. Additionally, procedures should be established to prevent any similar findings from occurring in the future.

2. Management is responsible for resolving any findings and recommendations as a result of the district's annual independent audit. This is especially critical if the district's findings are in accordance with Education Code Section 41344, which may require repayment of a penalty because of an audit exception for ADA or other related data that did not comply with statutory requirements as a condition of apportionment. The district does not have an audit finding policy or administrative regulation that establishes the procedure to address audit findings in a timely manner. At a minimum, the district should develop an audit finding resolution worksheet that includes the following:

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

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

3. Although the district does not have an internal audit function or position, independent and external third parties are conducting numerous investigations, such as the one of the Food Services Department discussed in Standard 17.1.
4. Most employees interviewed said that they had been advised that FCMAT's progress reports are available online. The district's 2013-14 audit report, prepared by the State Controller's Office, was presented for acceptance by the board/state administrator at the May 11, 2016 board meeting. The audit report listed 44 findings, several relating to lack of internal controls, and some are repeated in each of the last five years. Of the 2013-14 findings, 22 were related to financial statements, five were related to federal awards, 16 to state awards and one was miscellaneous. The volume and severity of the findings caused the state auditor's opinion to be qualified regarding the reliability of the financial statements and the federal and state programs, including special education, Title I, and the National School Lunch programs. The prior year's audit report had 47 findings. The consistency in the large number of findings indicates that either the district did not address them or efforts to do so were unsuccessful.

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

5. Upper-level Business Services Department staff indicated that they are attempting to apply internal audit practices to identify and address structural weaknesses in the district's payroll and accounts payable processes. Warrants issued from the revolving fund account declined by 16% between the period of November 2014-January 2015 (31 warrants) to the period of November 2015-January 2016 (26 warrants). Documentation shows that outstanding advances to board members dating back to June 2012 continue to be listed on the reconciliation.
6. Efforts to address structural weaknesses in district payroll processes are being undermined by insufficient time to process hourly payroll, with no identifiable control mechanisms to reconcile the time card hours to the hourly payroll. Proposed modifications from management for reviewing payroll do not address this shortcoming. A separate review of payroll data is not taking place before or after the generation of warrants.
7. Interviews indicated that overtime is approved by two managers, one manager initiating and another approving for payment. However, documentation provided showed instances of overtime being reviewed only by the immediate supervisor.

Recommendations for Recovery

1. The district should adopt board policies and administrative regulations to establish an internal audit function. Internal auditing responsibilities should be assigned to a qualified professional. An audit committee should be established and develop specific procedures for the use of an individual following up in an internal audit capacity, subject to approval by the state administrator.

2. Internal auditor's findings should be resolved in a timely manner, and "timely" should be defined in the district audit findings policies and procedures.
3. The district should continue to investigate anomalies. The internal audit findings should be reported to the internal audit committee, which should then report to the state administrator/board. If circumstances merit such action, the state administrator should report possible irregularities that may warrant a fraud audit to LACOE for further investigation.
4. The district should develop an audit finding policy and administrative regulation and incorporate an audit finding resolution worksheet as part of the procedure.
5. All external audits, reports and reviews generate opportunities for growth. The district should review these external reports with applicable staff to identify the specific elements underlying the areas of concern and develop a collaborative plan to implement the standards.
6. Upper-level Business Services Department staff should continue to apply internal audit practices to identify opportunities to correct the organization's structural weaknesses.
7. The district should follow-up on all outstanding items shown on the revolving fund bank reconciliations, including outstanding advances to board members.
8. The district should hire, train and cross-train sufficient staff in the Business Services and Payroll departments to implement the internal controls identified in the audit findings and in this report.
9. Payroll procedures should be reviewed, and controls should be implemented. The district should adopt board policy and develop procedures to routinely address the processing of overtime and payroll overpayments to staff, and take measures to obtain repayment.

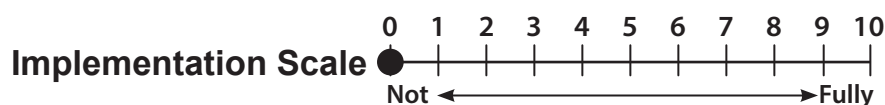
Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0



5.1 Budget Development Process

Professional Standard

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

Findings

1. Interviews with administration and board members indicated that the advisory board was not involved in the budget development process during this review period. However, as discussed in Standard 2.3, board members' attendance and participation at board meetings have increased significantly. They are engaged and ask questions at meetings, and are gaining a better understanding of the budget and the district's financial condition.
2. The minutes of the June 1, 2015 special board meeting indicate that the 2014-15 third interim financial report was approved. The online board agenda for this report included the standardized account code structure (SACS) documents, including supplemental forms, multiyear financial projections and current year cash flow, as well as a narrative report prepared by the CBO. The narrative report included information regarding changes to some budget assumptions, revenues, expenditures, and projections that occurred following the second interim reporting period. A PowerPoint presentation on key fiscal issues was also provided and showed the projected ending fund balance for the 2014-15, 2015-16 and 2016-17 fiscal years both with and without the emergency state loan funds. The board minutes indicate that the CBO gave a presentation and the advisory board members asked questions about the third interim report.
3. This same type of format was used at the June 29, 2015 special board meeting for the 2015-16 budget adoption. The meeting minutes indicate that the CBO provided an overview of the budget, but do not indicate if advisory board members asked questions or engaged in conversation about the budget before its approval.
4. The minutes of the December 15, 2015 special board meeting indicate that the CBO and state administrator gave a presentation on the 2015-16 first interim report before its approval. The minutes of the March 15, 2016 special board meeting indicate that the CBO gave a presentation on the 2015-16 second interim report before its approval. PowerPoint presentations were provided for each interim report. The online agendas for these two meetings included the SACS documents, but did not include detailed written narratives. The minutes do not indicate if the advisory board members asked questions or engaged in conversation about the interim reports before approval.
5. The SACS report format is complex and difficult to read, and this highly technical report requires some guidance and explanation. Utilizing only the SACS report to present budget information does not demonstrate the link between the budget and the district's standards, goals and student needs. As indicated above, PowerPoint presentations

were used during this review period to help communicate financial information. Staff should also consistently provide written narrative information that includes all of the assumptions used to develop the budget and each interim report, and include the narrative in board packets. This will allow the advisory board, staff and public to understand how the educational goals are reflected in the budget. A properly prepared presentation can demonstrate the district's progress towards fiscal solvency and isolate areas of concern. However, the lack of sufficient narrative information makes it difficult for those affected to determine if the budget development process includes a focus on expenditure standards, formulas and student and district needs.

6. The online board agenda materials for the February 10, 2016 regular board meeting include the Inglewood Unified School District Recovery Plan, and the meeting minutes show that the state administrator presented and approved the plan. The district should continue to include the advisory board and community in its recovery plans.

Recommendations for Recovery

1. The district should assign staff members from district departments such as Human Resources and Educational Services to conduct board workshops and presentations in their areas of responsibility to increase the board's knowledge of the connection between finance and student achievement.
2. Board members should attend budget training workshops to receive more detailed information on their role in developing the budget and its connection to student achievement.
3. In addition to all the SACS forms, the district should consistently provide board members a written narrative that includes comprehensive financial information in a more 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.
4. The district should continue to include the advisory board and community in its recovery plans.

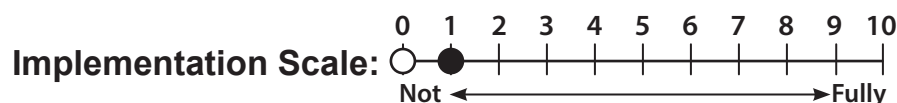
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 1



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 instruction issues from those affected, including the board, staff, community and employee associations, is the Local Control and Accountability Plan (LCAP), a comprehensive district plan that must be aligned with the budget. Per Education Code 52060, the district's LCAP is to include a description of its annual goals for pupils to be achieved for each of the state priorities and for any additional local priorities. The LCAP should provide district staff with the information necessary to develop a budget and to accomplish the actions necessary to achieve the district's goals. The following depicts how the plan was handled at the district during this review period:
 - A public hearing for presentation of the 2015-16 LCAP was held at a special board meeting on June 25, 2015. During this meeting, district staff presented the LCAP and provided an opportunity for public comments. Five speakers addressed the state trustee and advisory board during the public hearing portion of the meeting. The minutes show that four of the advisory board members were present, had an opportunity for input, and some asked questions about the LCAP.
 - A second public hearing for the adoption of the LCAP was held at the June 29, 2015 special board meeting. There were no public speakers during this hearing. The minutes show that the 2015-16 LCAP was approved at the meeting (following adoption of the 2015-16 budget) and that all five advisory board members were present, but the minutes do not indicate if the advisory board members engaged in conversation or asked questions about the LCAP.
 - A Local Control Accountability Plan (LCAP) & Local Control Funding Formula (LCFF) - Inglewood USD informational flyer and Local Control & Accountability Plan Input Form were provided to FCMAT; however, evidence was not provided regarding how and to whom this information was disseminated and how many completed surveys the district received.
 - Education Code Section 52060 states, "The governing board of a school district shall consult with teachers, principals, administrators, other school personnel, local bargaining units of the school district, parents, and pupils in developing a local control and accountability plan." However, FCMAT interviews indicated a lack of engagement by stakeholders regarding the 2015-16 LCAP. Such meetings are opportunities to involve the board, community, employee associations, and other affected parties to satisfy the required LCAP engagement, seek input for the budget development process, and build transparency.

2. Interviews with administration indicated that the district needs to provide more opportunities for community engagement and more closely align the budget to the LCAP. Interviews further indicated that some of those affected have recently been contacted regarding meetings to discuss the 2016-17 LCAP. In addition, district staff provided a PowerPoint presentation regarding the LCAP at the April 13, 2016 board meeting.
3. Standard 6.1 of this report provides additional information on the public hearing and adoption processes for the LCAP and budget.
4. In the past, the district had a budget advisory committee, and people reported that it was a valuable mechanism to provide input to the district's budget. However, during this review period, interviews indicated that the district no longer has this committee. Implementation of a budget advisory committee is another method the district can utilize to promote community acceptance, trust, and openness and obtain input for budget development.
5. During the prior review period, business office staff and the director of categorical programs trained the site administrators on the school allocation formulas and the allowable uses of categorical funds. The district also calendared small budget meetings with the administrators and department managers to formulate each of the 2015-16 budgets. At the time of FCMAT's fieldwork for this review period, individual meetings with site administrators and department managers regarding 2016-17 budget development had recently begun.

Recommendations for Recovery

1. The district should more actively seek input from the advisory board members, parents, students, community, staff and bargaining units during the budget development and LCAP process.
2. The LCAP should guide budget development and be incorporated in the district's budgeting process.
3. The district should consider reinstating the budget advisory committee.
4. The district should continue conducting meetings with site administrators and department managers regarding their budgets.

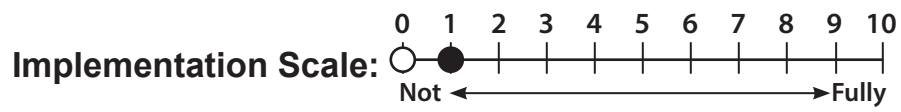
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 1



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. The district adopted Board Policy 3000, Concepts and Roles, on August 4, 2014, which 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.

2. However, a review of the district's Gamut online board policies and administrative regulations found that it has not adopted a policy or regulations specific to budget development and adoption. Best business practices would include adoption of these documents to ensure that staff is provided with specific direction for these processes.
3. As discussed in Standard 5.2, the LCAP lists the district's goals and actions to achieve those goals; therefore, the LCAP should be an integral component of the budget. However, based on the budget narrative documents provided, the extent of its inclusion in the 2015-16 budget development process is unclear.
4. The fiscal recovery plan is a multiyear strategic blueprint critical to the district's ability to regain fiscal solvency. Based on the budget narrative document provided with the 2014-15 third interim report, the fiscal recovery plan was considered in that reporting period; the extent of its inclusion in the 2015-16 budget development process is unclear.
5. The district's Business Services Department created a well-documented process to build 2015-16 school site and department budgets and developed an easy to understand and comprehensive manual titled Budget Development Process for School Site to train principals and managers on how to understand their budgets.

Administrators became an integral part of budget development with this process. The manual provides school site administrators with information on how their budget allocations were determined and includes formula allocations for various resource categories. A budget workbook was included with the manual, which contained unrestricted and restricted funding sources and staffing allocations.

A new CBO and director of fiscal services were hired during this review period and had not yet updated these documents at the time of FCMAT's fieldwork. Budget meetings with principals and department managers were scheduled to begin in April 2016 and included management staff from the Business Services, Human Resources and Educational Services divisions. The School Site 2016-17 Budget Development document, dated March 20, 2016, lists information needed from various departments and site administrators to begin the budget process.

6. During the prior review period, the district implemented a position control system that is integrated with its human resource and payroll systems although the system does not encumber payroll. Business Services staff demonstrated the accuracy of the information and how it feeds into the budget. The position control system has a budget component that enables it to calculate salary progression and benefit projections. This information could then be loaded into the site-based budget development workbooks.
7. During the prior review period, district administration had restarted a budget task force to train each school site principal and department manager to monitor his or her operational budget and positions. The budget task force consisted of the CBO, the executive director of human resources, the director of categorical programs, and the budget technician and had a separate set of meetings calendared for the 2015-16 budget development cycle for site budgets and to discuss staffing needs. The CBO indicated that this task force is no longer operative.
8. The Business Services Department created a 2015-16 budget development calendar. Several action items and their due dates are listed, but the individual or department responsible for each item is not included on the calendar. FCMAT was not provided with a 2016-17 budget development calendar.
9. As indicated in the previous reporting period, the district experienced significant year-over-year carryovers of Title I funding in 2013-14, approximately 25% of its total available award, which required the district to file a wavier for excess carryover beyond the 15% allowance. The 2014-15 unaudited actuals Form CAT shows Title I carryover of approximately \$2.4 million, representing 33% of the total award.

Recommendations for Recovery

1. The district should adopt a policy and regulations specific to budget development and adoption.

2. The district should develop and document a process that provides for all components of the district's recovery plan and LCAP to be included in budget development.
3. The district should ensure that site administrators and department managers are an integral part of budget development and provide training to them regarding budget development and monitoring.
4. The district should develop an annual budget calendar that includes dates for all statutory deadlines and other budget development tasks and the individual or department responsible for each item. The district should ensure the budget calendar is disseminated to all who are responsible for budget tasks.
5. The district should include carryover in site budgets before the first interim reporting period, but only after it has finished closing its books for the previous fiscal year.
6. The district should ensure that budgets are monitored throughout the year and that restricted resources do not exceed allowable carryover balance since this may necessitate the return of funds to the grantor.

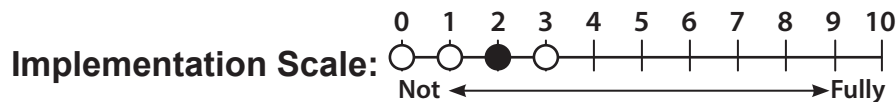
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 2



6.1 Budget Adoption, Reporting, and Audits

Legal Standard

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

Findings

1. Education Code (EC) Sections 42127(a)(1) and 52062 require school districts to hold two separate public board meetings at least one day apart. The first meeting is for the LCAP and budget public hearings. The second meeting 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.
2. Per Education Code Section 52062(b)(2), the meeting for the public hearings and the meeting for the adoption of these documents are to take place at least one day apart to ensure that there is opportunity to incorporate revisions, if needed, in consideration of the input discussed during the public hearings.
3. The district prepared its 2015-16 proposed budget and LCAP, and interviews with staff members indicated that reports are made available for public inspection three days prior to the board meeting scheduled for public hearing as required by EC 42127(a)(1) and 52062(b)(1).
4. The district held two separate public hearings on June 25, 2015, the first to present its LCAP followed by a second to present the 2015-16 budget. The district conducted two additional public hearings at a special board meeting on June 29, 2015, the first presenting its 2015-16 LCAP and the second presenting its 2015-16 adopted budget. Later in the June 29, 2015 board meeting, the 2015-16 budget and the 2015-16 LCAP were each approved on separate consent calendar/action items, the first of which action was the adoption of the 2015-16 budget.
5. While the public hearings for the proposed budget and LCAP were conducted by the district in the proper order, the adoption of each item may fail to follow the required timelines because a second public hearing on the LCAP and the budget took place on the same night that they were adopted. As indicated above, the public hearings for and adoption of these documents must take place at least one day apart. In addition, the adoption of each item did not take place in the order prescribed by Education Code Section 42127(a)(2)(A) because the budget adoption preceded the LCAP adoption.

6. LACOE staff indicated that the budget was received timely. The county office reviewed and approved the district's 2015-16 LCAP and budget in its letter dated September 14, 2015.

Recommendations for Recovery

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

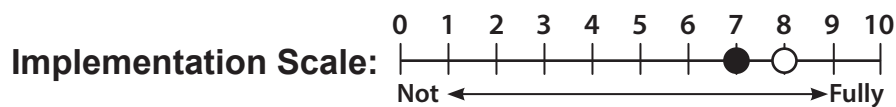
Standard Partially Implemented

July 2013 Rating: 7

July 2014 Rating: 8

July 2015 Rating: 7

July 2016 Rating: 7



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(2) and 42127(i) (4))

Finding

1. On June 24, 2015 Governor Jerry Brown signed the 2015-16 State Budget Act, continuing the trend of passing an on-time budget. At the July 29, 2015 special board meeting, the state trustee approved revisions to the district's 2015-16 adopted budget in compliance with Education Code Section 42127(h), which requires it to inform the board and the public of any material changes in the state budget that would affect the budget previously adopted by the district.

Recommendation for Recovery

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

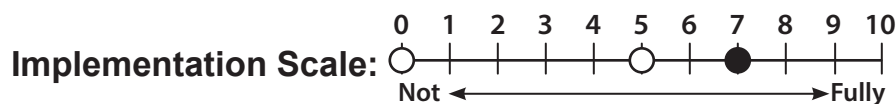
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 5

July 2016 Rating: 7



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:
 - 2014-15 third interim report, approved at a special board meeting on June 1, 2015
 - 2015-16 first interim report, approved at a special board meeting on December 15, 2015
 - 2015-16 second interim report, approved at a special board meeting on March 15, 2016
2. With a negative certification for its 2014-15 second interim report, the district was required to submit an end-of-year financial statement commonly referred to as a third interim report, projecting its fund and cash balances through June 30, 2015, for the period ending April 30, 2015. The district complied with this requirement, with the board/state trustee approving the third interim report on June 1, 2015 and related budget revisions on June 10, 2015.
3. The county office's review letter for this interim report, dated June 25, 2015, is very basic and recapped findings noted in its review of the district's 2014-15 adopted budget, first interim and second interim reports. No analysis or comment is provided regarding financial position variances from one period to the next.
4. The county office's review letter for the district's 2015-16 first interim budget report was dated January 14, 2016. EC 42130 requires this report to describe the district's financial and budget status for the period ending October 31, 2015 and to be approved by the district's governing board within 45 days, or December 15, 2015. Board agenda backup documentation and minutes of the district's December 15, 2015 special board meeting indicate approval of a negative certification of the first interim report in compliance with EC 42130. This certification was modified from qualified to negative and was reflected as such in the board meeting backup materials. FCMAT was provided differing rationale from LACOE and district administration for the change in certification. Details of the county office's letter include comment that the district appears to have made progress implementing the fiscal recovery plan, but that significant portions of the plan remain under development and are subject to revisions before being implemented in various phases.

5. FCMAT's review of the documentation provided with board materials for the first interim reporting period indicated a mix of print dates, including December 14 and 15, 2015 on the standardized account code structure (SACS) budget reports. For regularly scheduled board meetings, interim budgets should be made available, along with the board meeting agenda, 72 hours before the meeting to allow the board and the public enough time to review the material and formulate questions; for special board meetings this timeframe is reduced to 24 hours. Although the print date on the board materials does not provide an absolute indication that the report had not been finalized and made available within the required timeframe for the December 15, 2015 special board meeting, the district should ensure all attachments to a board agenda meet these requirements.
6. The county office's review letter for the district's 2015-16 second interim budget report was not available at the time of FCMAT's fieldwork. EC 42130 requires that the second interim report describe the district's financial and budget status for the period ending January 31, 2016 and to be approved by the district's board within 45 days, or March 16, 2016. The documentation supporting the agenda item indicated that the district would certify its second interim report as qualified because of the uncertainty regarding Proposition 30 and declining enrollment. The district's March 15, 2016 special board meeting agenda included the budget report in its consent calendar/action items agenda, and minutes of the meeting reflect the state administrator's approval of the district's qualified certification.
7. Financial reports for each interim reporting period submitted to LACOE 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 included in the SACS supplemental reports. Additionally, budget-revision content was provided to LACOE in the format required by LACOE. Inquiries with LACOE staff confirmed that the district submitted interim reports within the appropriate timelines.

Recommendations for Recovery

1. The district should ensure that all budget reports are accessible for public inspection no later than 72 hours prior to each regularly scheduled board meeting and no later than 24 hours before each special board meeting.
2. The district should continue to ensure that all budget reports are approved by the board/ state administrator and filed with LACOE on time, and include a plan to meet all financial criteria and standards for the district's budget. This should include a plan to eliminate the district's structural budget deficit while maintaining reserves at required levels.

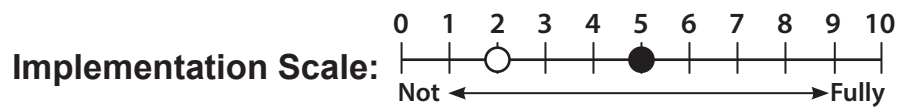
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 5

July 2016 Rating: 5



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. 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.
2. Budget availability is determined for the overall site or department budget not at the object code level; therefore, some object codes can have negative budget balances and others positive balances.
3. The business office accounting technician reviews purchase requisitions for overall budget availability and a secondary review by the director of fiscal services verifies sufficient budget appropriation before the purchase requisition is forwarded to purchasing for further processing.
4. The district utilizes the PeopleSoft financial system for centralized budgeting and purchase requisition processing. Although a hard stop is preferable, the district uses a soft stop in the financial system. This allows business office staff to override warnings when the budget category has insufficient funds. FCMAT continues to recommend that business office staffing levels be reviewed for essential functions to ensure there is enough staff to implement a hard stop on purchase requisitions, pending budget transfers initiated by the site or department administrator, without causing severe delays in the purchasing process.
5. During this review period, the previous CBO developed and issued detailed instructions and procedures for processing purchase requisitions and budget transfers to each school site and department. Following his departure in September 2015, this procedure was not fully implemented.
6. While the Business Services Department prepares and posts budget transfers at interim reporting periods for all school sites and departments, the transfers are without supporting documentation and are approved by the director of fiscal services instead of the site administrator/department head responsible for the budget. To make progress in this standard, the district should fully implement the purchasing procedures and require site and/or department administrators to process budget transfers before submitting the purchase requisition for business office approval.

7. Interviews with staff confirmed that budgeted expenditures and vendor invoice tracking for nonpublic school (NPS) lack full accountability. District staff recognize that approximately 100 students have NPS placements, and projected costs for this section of the 2015-16 adopted budget is included in the total encroachment of \$19,076,260 for special education, yet the district does not provide adequate internal procedures to project expenditures or provide recommendations for cost containment.
8. The special education budget technician issues one purchase order for each NPS contract based on the student's individual educational program (IEP). Contracts are updated for the addition of new students and/or additions to existing services, but reductions in services or exiting students have not consistently been adjusted from the purchase order, which causes encumbrances to be overstated and provides an opportunity for overpayments. Interviews with staff indicated that attendance registers are not consistently provided with invoices submitted by the vendors. Interviews also indicated that the district is considering options that include contracting with a specialized consultant to assist in this area.
9. The special education budget technician compares the vendor invoice with the original contract and the school calendar to verify billing dates for student attendance. The attendance report is sent to the accounting specialist to manually record the attendance into the Aeries student information system.
10. The district has implemented the previous FCMAT recommendation to identify a data technician in the Information Technology Department to be responsible for notifying the special education budget technician when a student disenrolls from the district so that a change can be made in the purchase order. The district should memorialize this process in writing to ensure that notification continues as the district experiences changes in staffing.
11. The CBO confirmed that encumbrances for special education are not periodically reviewed. Because special education encroachment is 14.7% of the district's 2015-16 adopted expenditure budget, and is projected to grow, the district should define procedures and timelines to adequately review open contracts, encumbrances and staffing levels. In addition, staff should ensure that attendance registers accompany vendor invoices and that attendance is captured in the Aeries student information system for funding purposes.
12. Under the direction of the previous CBO, customized budget reports prepared in Access were emailed to site and department administrators monthly and, upon request, in a format that was easy to understand. When the CBO resigned in September 2015, he left the software format with the district, but interviews with staff indicated they have not used the software to send out periodic budget reports. This was further confirmed with administrators who stated they do not receive budget reports timely. The district should implement the Access program to send site and department budgets at least monthly.

13. Although administrators and managers have access to PeopleSoft budget reports online, the reports lack descriptions and are difficult to interpret. The new director of fiscal services was hired in December 2015 and reported his plans to start sending budget reports monthly. The district should encourage administrators and managers to utilize the online capability to review their site and/or department budgets.
14. 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. Depending on how long it takes to generate purchase orders, not encumbering purchase requisitions immediately could cause budgets to be overspent. The district has the ability within the online system to stop users from encumbering a purchase requisition if sufficient funds are not available. Implementing this feature will provide adequate controls but involves considerable staff training for schools sites and departments.

Recommendations for Recovery

1. The district should consider implementing controls in the purchasing system so that funds are encumbered at the requisition level, and the purchase cannot proceed without sufficient funds.
2. The district should continue implementing the purchase requisition and budget transfer process that was developed by the previous CBO 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. Management should establish procedures to review the initial authorization process for student services identified in each student's IEP; annually review the continuance of service and associated staffing levels; and compare these services and staffing levels to vendor invoices, open contracts and encumbrances
5. The district should continue the process of notification to the special education budget technician for all NPS changes that affect the purchase order as well as changes in student enrollment or placements. The district should memorialize this process in writing.
6. The district should define special education procedures and timelines to adequately review open contracts, encumbrances and staffing levels. In addition, staff should ensure that attendance registers accompany NPS vendor invoices and that attendance is captured in the Aeries student information system for funding purposes.
7. The district should implement the Access program to send budgets 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.

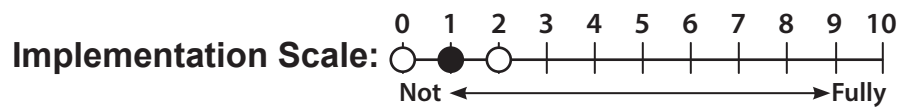
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 1



7.3 Budget Monitoring

Professional Standard

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

Findings

1. The district uses PeopleSoft as its accounting and financial reporting software provided by LACOE. The district utilizes the Human Resource System (HRS), an integrated personnel, payroll and retirement system that is separate from, but interacts with PeopleSoft. The position control module is located within HRS as a separate database. The position control system once implemented 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. The district implemented the position control module in the previous reporting period.
2. Each position should ideally be stored in the database using a unique position control number. When the district implemented position control, groups of like-kind employees with similar funding sources at each site were established using one position control number. Using the position control system in this way prevents those responsible for position control and human resource management from knowing how many vacancies exist within each position control number, how many employees have unique credentials and certifications, and other necessary data.
3. As the district continues to refine position control, it should consider creating unique position control numbers for each board-authorized position. In addition, the position control system should include lump-sum amounts for stipends, extra duty pay, substitutes, vacation payouts and estimated column movements to ensure that all payroll related costs are included in position control that ultimately populates the district's budget.
4. Business Services and Human Resources personnel spent several days during this review period reconciling the original data for position control implementation. According to documents provided by the previous CBO, position control was reconciled with the budget prior to his departure. Subsequent to his departure in September 2015, a breakdown in procedures and management oversight caused several positions to remain open and listed as "unfilled" in the position control system.
5. Positions are managed by the business office fiscal services analyst. Interviews with district administrators in both the Business Services and Human Resources departments indicated several instances where the fiscal services analyst created new positions instead of replacing existing vacancies in position control with the newly hired employees.

6. Because position control populates the district's budget and several positions were represented twice in position control and then populated in the budget, expenditures were overstated. District staff reported that they eliminated several positions prior to completing the 2015-16 second interim financial report and reconciled the budget with position control.
7. Position control used properly is a valuable tool. Although the district has provided position control training to applicable employees, it is highly recommended that the business office provide a secondary level of review monthly that includes evaluation of additions and deletions as well as an analysis of total full-time equivalent positions, salary and benefits. This would provide some assurance that position control fairly represents amounts populated in the budget.
8. In addition, the district should develop a district user manual with processes and procedures that provide step-by-step instructions for staff members involved with management of position control.
9. In its previous reports, FCMAT recommended that the district draft board policy addressing payroll overpayments and identifying measures for repayment. During this review period, FCMAT was not provided with documentation to substantiate that such a policy was created.

Recommendations for Recovery

1. The district should continue its efforts to fully implement position control and provide unique position control numbers for each board/state administrator authorized position. Lump-sum amounts for stipends, extra duty pay, substitutes, vacation payouts and estimated column movements should also be included in the position control system.
2. The district should develop written position control step-by-step processes and procedures that are exclusive to its operations.
3. Position control should be regularly updated for all personnel changes throughout the fiscal year and reviewed by management for accuracy.
4. Management personnel should provide a secondary level of position control review monthly that would include evaluation of additions and deletions as well as an analysis of total full-time equivalent positions, salary and benefits.
5. The district should reconcile position control with the HRS system and budget at periodic intervals, no less frequently than at each financial reporting period.
6. The district should draft board policy addressing payroll overpayments to staff and the measures that will be taken to obtain repayment.

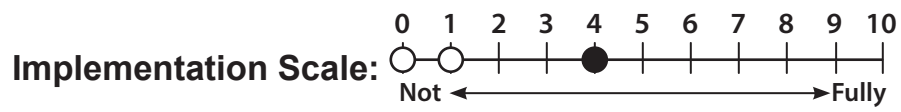
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 4

July 2016 Rating: 4



8.1 Accounting

Professional Standard

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

Findings

1. The state's fiscal position has substantially improved over the last three fiscal years. With the elimination of cash deferrals on the principal apportionment payments, the district's cash flow position has improved considerably. The district's general fund structural imbalance has been eliminated according to budget projections prepared by staff at 2015-16 budget adoption and first and second interim reporting periods. However, the 2015-16 second interim report projects a structural imbalance of \$1,431,794 in the district's unrestricted general fund.
2. Following the 2015-16 second interim report, a 5% ongoing salary increase was negotiated for certificated employees, of which 3% was retroactive to July 1, 2015 and 2% was added March 1, 2016. At the time of FCMAT's fieldwork, interviews indicated that a tentative agreement had been ratified by the classified employees' bargaining unit for the same ongoing salary increase, but the agreement had not yet been presented to the board/state administrator for ratification. As discussed in standards 12.1 and 12.2, the district needs to evaluate the assumptions used to support the salary increase. Should the assumptions change, the district may need to make expenditure reductions and/or draw cash from the balance of the emergency state loan.
3. The district prepares current year cash flow projections at budget adoption and each of the interim reporting periods. The board packets and supporting documentation posted on the district's website for the 2014-15 third interim report and 2015-16 first and second interim financial reports include the current year cash flow projections supported by reasonable assumptions.

Third Interim 2014-15: The district narrative included background, a summary of significant budget adjustments, the fiscal recovery plan, multiyear financial projections and cash flow projections that incorporated these changes.

Adopted Budget 2015-16: The district posted the 2015-16 adopted budget online. Supporting documents included district assumptions and several SACS reports including cash flow. A review of the documentation shows detailed analysis to support the board meeting presentation on June 29, 2015. The cash flow statement matches the projected budget projections.

First Interim 2015-16: The projected 2015-16 cash flow was posted online as of the first interim report to the board; however, the cash flow statement for the budget year was not included. Instead the cash flow for the second budget year was included but did not match

official documents submitted online for the first interim report. The district should ensure that projections for budgeted revenues and expenditures agree with the current year cash flow statement. It is essential that the district be aware of the impact of cash balances at any point in the fiscal year.

Based on FCMAT's analysis, the cash flow projections and the associated processes for monitoring cash cannot be verified. The district can improve these processes by producing monthly cash flow projections and ensuring that these projections agree with budget projections.

Second Interim 2015-16: During this reporting period, the district implemented Agenda Online and board packets and applicable attachments are available on its website to view or download. The district provided FCMAT with cash flow statements for the second interim but these reflected the adopted budget cash flow and one subsequent fiscal year. The cash flow did not match the second interim report.

4. The cash balance reports are generated from the district's PeopleSoft financial system, and the county office balances the cash in the financial system with the county treasury. Staff provided FCMAT with monthly system cash flow through April 23, 2015, and a running cash balance report through April 27, 2015 but did not include updated system reports for the current review period. It is unclear if staff provides the CBO with weekly and/or month-end cash balance reports for each fund.
5. The district provided one sample reconciliation that demonstrated timely and up-to-date reconciliation of the general clearing and revolving cash fund accounts. Although the reports clearly represent the 2015-16 fiscal year, the reconciliation report title indicates the 2014-15 fiscal year. Appropriate report titles ensure the reader knows which time period is represented in the report.
6. Most transactions in the district's revolving account are for salary advances or payroll errors. FCMAT's review of the revolving account ledger confirms that salary advances have decreased substantially over the previous fiscal years. A sampling of salary advances show:

<i>Salary Advances for Payroll</i>	
July 2015	16
November 2015	21
February 2016	4

The ledger shows the payments for each salary advance and the date for collection but not whether the advance has been collected.

Recommendations for Recovery

1. The district should continue efforts to maintain a balanced budget and eliminate the structural deficit in its unrestricted general fund.

2. The district should evaluate assumptions used to support salary increases.
3. The district should ensure that projections for budgeted revenues and expenditures at each reporting period agree with the current and subsequent year cash flow statements.
4. The business office should prepare monthly cash flow statements to be included in board backup materials and discuss the importance of cash flow at board meetings.
5. Staff should make the appropriate corrections to report titles to ensure the reader knows which time period is represented in the report.
6. The district should provide detail to support that the amounts for payroll advances were in fact collected on the projected date listed.

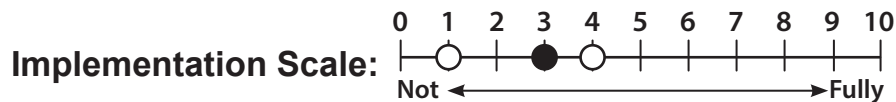
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 3



8.2 Accounting

Professional Standard

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

Findings

1. The district has three full-time payroll positions. The district filled the vacancy identified in the previous reporting period in June 2015. Turnover with payroll personnel creates a lack of stability in the Payroll Department, constant training and a high probability of payroll errors.
2. According to staff interviews, the district still has a high rate of payroll errors caused from missing information on timesheets and timing between hiring and board/state administrator approvals. Processing payroll transactions requires familiarity with the payroll system and involves complex rules and regulations for proper pay rates as well as adherence with the collective bargaining agreements. Payroll errors and lack of time to properly execute the payroll lead to salary advance payments from the revolving fund account outside of the payroll system.
3. Throughout the year, the district has provided opportunities for payroll staff members to attend training events hosted by the county office. However, it is reportedly difficult for staff members to attend training events and keep up with payroll demands, which can be overwhelming. The district should consider providing in-house training events in short sessions.
4. Board Policy 3314.2 - Revolving Funds - was adopted on August 4, 2014. This policy states: "Pursuant to Education Code 42810, the Board has adopted a resolution establishing a revolving cash fund for use by administrative staff. The fund shall be used for emergency purchases or to correct an error in an employee's salary pursuant to Education Code 45167." As previously mentioned in Standard 8.1, the district routinely issues salary advances for payroll corrections through the revolving account although the number of occurrences has declined considerably over the last two review periods. When overpayments occur, payroll staff issues a letter to the employee followed by a telephone call and notification to the director of fiscal services.
5. District policy does not include administrative regulations for the business office to collect or write off payments due the district. The district should establish and implement written procedures to avoid any appearance that uncollected payments represent a gift of public funds.
6. Site procedures for employees to sign in and out for the day have not changed from previous reporting periods. Processing timesheets is cumbersome requiring many hours of manual processing and verification. As reported in the prior review, the district

identified software that will allow for electronic timekeeping and absence management. However, FCMAT is not aware of a final decision being made to implement electronic timesheet recording and processing.

7. Internal controls for payroll should provide the appropriate checks and balances between departments and segregation of duties in the business office. Proper internal controls would ensure that the employees who process payroll in the LACOE system do not sign the payroll warrant list or have access to the pay warrants received from the county office. The district has strengthened internal controls requiring multiple payroll staff members to tally timesheets and verify calculations with system reports. Management should periodically monitor these procedures to ensure the proper segregation of duties.
8. Despite the implementation of position control, payroll errors continue to occur. Staff generate payroll error reports after processing the payroll warrant list. The district should run error reports and review them before finalizing the warrant listing. Contributing to the issue is staff turnover as previously reported.
9. It is difficult for employees to attend training on the system and still meet deadlines; therefore, some important steps are rushed or eliminated in the process. The district runs some system-delivered reports that show various errors encountered in the overnight payroll run. The district should have processes to reconcile and review payroll to capture errors prior to running the final payroll warrant register, provide a list of error reports that are available in the LACOE system, and train payroll staff to use them. The director of fiscal services should review the final payroll register before payroll is submitted to the county office.
10. AB 1522, Healthy Workplaces, Healthy Families Act of 2014, approved by the governor on September 10, 2014, requires in part that:

...an employee who, on or after July 1, 2015, works in California for 30 or more days within a year from the commencement of employment is entitled to paid sick days for prescribed purposes, to be accrued at a rate of no less than one hour for every 30 hours worked. An employee would be entitled to use accrued sick days beginning on the 90th day of employment. The bill would authorize an employer to limit an employee's use of paid sick days to 24 hours or 3 days in each year of employment.
11. According to staff interviews, the district has not provided employee leave balances at each payroll period as is also required by this legislation.

Recommendations for Recovery

1. The district should consider providing in-house payroll training events in short sessions.
2. The district should establish and implement written procedures to avoid any appearance that uncollected payments represent a gift of public funds.

3. The district should periodically monitor proper segregation of payroll duties.
4. The district should have processes to reconcile and review payroll to capture errors before running the payroll warrant register, provide a list of error reports that are available in the LACOE system, and train payroll staff to use them. The director of fiscal services should also review the final payroll register before payroll is submitted to the county office.
5. The district should implement all applicable provisions of AB 1522.

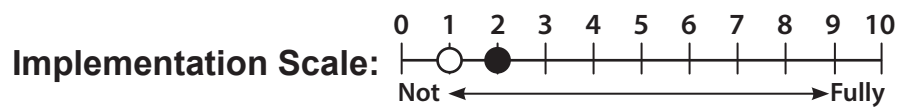
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 2



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. The main source of school district funding is a state apportionment based on the LCFF, which is based primarily on average daily attendance (ADA) certified in the P-2 and annual attendance reports and unduplicated pupil enrollment certified in CALPADS. Therefore, it is essential that districts establish operational policies and procedures for systematically acquiring and entering key data into the student information system (SIS) for students enrolling and disenrolling in the district. Additionally, accurate and timely attendance accounting is essential to ensuring districts meet California's compulsory attendance laws. Because school district funding levels are directly tied to student enrollment data and ADA, it is of paramount importance to ensure that the data reported to the state through CALPADS and attendance report submissions are accurate. Establishing standardized procedures that ensures all student data is captured and entered into the Eagle Aeries SIS that is consistent in content and format across all school sites is essential to achieving this goal.
2. Board policies, administrative procedures, desk manuals and routine training are valuable resources for staff members with duties that include accurately reporting this critical information. Although district personnel reported that they have access to the Eagle Aeries SIS user manual, a standardized district attendance policies and procedures manual does not exist. A comprehensive district office and school site attendance policies and procedures manual should include step-by-step instructions that describe enrollment and attendance procedures from the first moment of a student's registration through the issuance of the final state attendance reports.

The manual should include at a minimum:

- Legal requirements
- Education Code requirements
- Enrollment and disenrollment procedures
- Forms
- Attendance instructions
- Attendance system operations and codes

The procedures manual should be distributed at the beginning of each school year to principals, assistant principals, school site clerical and support staff, attendance and information technology support staff, and any necessary district office staff.

This manual would provide the schools with a single consistent reference source to use in performing their duties. A manual will also provide district office attendance staff and administrators with the necessary guidelines to hold staff accountable for the proper recording and accounting of daily student attendance and the necessary tools to accurately report attendance through the entire reporting and certification process.

3. Interviews with district and school site personnel indicated that there has been no change in district procedures for entering new student enrollment into the SIS or recording and reporting attendance. During FCMAT's last three reviews, varying attendance practices were identified from site to site, a condition that continues during this review period. While many sites report similar practices in core daily attendance activities, FCMAT identified some inconsistencies in the approaches to collecting, recording, reviewing and certifying attendance.
4. Teachers are required to take attendance in compliance with the California Code of Regulations (CCR), Title 5, Section 401, (a)–(d) which states the following:
 - (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.
5. Teachers receive attendance folders containing manual attendance registers daily. Teachers record attendance on the manual registers then enter the information into the Aeries Browser Interface (ABI). The registers and parent/doctor notes for prior absences are forwarded to the school site attendance office. The attendance clerks verify the accuracy of the attendance recorded on the registers with the attendance entered in the Aeries system.
6. School site attendance staff report that they run daily attendance reports that identify the teachers who recorded and those who did not record attendance and the periods that attendance was not recorded (if applicable). However, when attendance is not taken, the attendance clerks provide reminders in inconsistent ways. The district should establish and enforce a timeframe for teachers to record attendance each day, for example the first two hours of the school day for elementary school sites. The Aeries system should be configured so that once this time period has passed, teachers are prevented from entering or modifying attendance for that day and must confirm attendance directly through the attendance clerk.

7. School site personnel reported that students who come to school late are required to report to the school office before going to class to ensure that attendance records are accurately updated. The purpose of their late arrival is verified and recorded. In prior review periods, interviews with site office staff indicated that if the teacher had not entered attendance into the SIS when the student arrived at the office, the student was sent to class, and the teacher was expected to record the tardy. There was no cross-check to ensure that the teacher actually made the revision to the attendance. The district should ensure that all school sites consistently follow standardized procedures that ensure teachers record daily and/or period attendance based on a set schedule; students arriving late to class should be sent to the office attendance clerk, who should ensure that the attendance accurately reflects the student as tardy if applicable. Teachers should also ensure that any student leaving before the end of the school day with an authorized parent or guardian is instructed to report to the school site attendance clerk before leaving campus.

The district's 2013-14 audit report continues to cite findings in relationship to failure by teachers to record attendance, which results in overstated ADA and apportionment that must be repaid by the district to the state. Because the SIS is a negative attendance system, when a teacher fails to record a student's absence the district recognizes apportionment attendance for that student even though the student was absent. The district should have standardized procedures for verifying that teachers take student attendance by a prescribed time each day and hold accountable any teacher who fails to complete an accurate record of attendance. All teachers should be reminded of the importance of reporting correct attendance in a timely manner each day. Site administrators should review signed attendance reports to verify the teachers' signature. 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.

8. Interviews with school site staff indicated that substitute teachers do not have access to the Aeries system. They are provided with manual attendance rosters for recording attendance. The attendance from these registers is then entered into the SIS by the teacher upon his/her return. The register is signed by both the substitute teacher and the classroom teacher. The district should seek guidance from the Aeries software provider to learn how substitute teachers can access the system to enter the daily attendance for students as guest users by utilizing a password. The district should ensure consistent procedures for recording attendance during a teacher's absence are followed districtwide.
9. For students participating in the Home Hospital program, attendance is recorded by the assigned Home Hospital teacher on a timesheet that provides the dates of service and duration of instruction. Interviews with staff were unclear regarding who enters the attendance reported by the Home Hospital teacher in the Aeries system. The director of student support services verifies that instruction is complete, teacher certification is present and staff performed the duties. The timesheet for the teacher and attendance register for the student are reconciled every pay period to ensure each are consistent with the other. Physical registers are submitted and reconciled with Aeries records.
10. Weekly and monthly attendance certification reports are printed from the student information system at the end of each school month and are signed by the teachers

and retained at the school sites. Copies are forwarded to the Information Technology Department and district office accounting specialist. It is frequently necessary to rerun and recertify these reports as a result of modifications made to attendance for Saturday school. Interviews with district staff indicated that the district office verifies the attendance reported on the month-end reports when preparing P-1, P-2 and annual reports for the state, if the attendance for any school month has been changed, the district staff member responsible for preparing state reports contacts the school site and requests that they rerun, recertify and resubmit monthly attendance reports. District office staff does not verify or review the class registers certified by teachers. While the district requires monthly recertifications, there is no indication that school sites require teachers to recertify registers when changes in attendance occur. No changes to implement lockout procedures for attendance following the close of the month were implemented during the current review period; however, the district reported it is working on implementing these procedures. Teachers should be locked out of daily attendance on a routine schedule, and school months should be closed after certification to prevent school site personnel from altering attendance.

11. Each school month should be closed within a reasonable amount of time after the school month ends, and the Aeries system should be configured to lock out school site personnel at the end of that time. Procedures should be established to ensure that all appropriate recertifications are prepared and retained for audit when changes are necessary and any attendance reports submitted to the state can be amended if necessary. 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 by district office staff so that school site personnel can make corrections. When corrections are necessary, all reports for the period should be rerun, recertified and retained for audit to ensure state-reported attendance is accurate, and supporting documentation accurately supports certified data. The district's 2013-14 independent audit also contains findings citing lack of controls necessary to ensure that pupil attendance is accurately reported from the classroom to the district office and to the CDE. The district should ensure that school site attendance clerks generate system reports to test the accuracy of data entry at the site level, such as those for unexcused absences and truant students, in conjunction with other Aeries reports to confirm that data balances maintain continuity from one month to the next. School site attendance clerks should ensure that the certified weekly attendance reports retained at the site agree with the monthly report before certification by the principal.
12. District office personnel interviewed by FCMAT during prior review periods stated that the procedures for completing each reporting period (P-1, P-2 and annual) include a reconciliation and review of monthly reports generated by the school sites with the districtwide system reports before submission to the state. However, reoccurring audit findings noted in the district's 2013-14 audit report indicate that discrepancies between attendance reported to the CDE and district-retained documents continue to occur. These issues are a direct result of the district's failure to establish controls that limit the accessibility to modify information in the SIS at the close of each school month after certification. Without established procedures to control the ability to modify attendance after certification at the end of each school month, the district will continue to experience differences between certified documents retained at the site and reports run by the district that are utilized to prepare state attendance reports.

13. Interviews with district staff indicated that the accounting office continues to use the ADA reported on the attendance registers that the provider forwards with NPS invoices to prepare attendance reports. Attendance for NPS students is not entered into Aeries, which may contribute to additional errors in CALPADS and attendance certifications.
14. Services with nonpublic school providers are based on each student's IEP and 504 supplement agreements. The district should require NPS providers to forward official attendance to the district office accounting technician at the end of each week. The attendance reported on these registers should be entered into the Aeries SIS upon receipt. When invoices are submitted to the district, staff should compare the attendance days reported on attendance registers with the days provided on the NPS invoice.
15. District audit reports continue to identify weaknesses, many of which are reoccurring in internal controls and attendance accounting. Overstatement of ADA was identified for independent study, special education, nonpublic, and nonsectarian schools. Additionally, the audit report notes that the district incorrectly reported data for pupils attending a charter school sponsored by the district in the current year, using enrollment days as opposed to prior year ADA. This error affects the districts LCFF calculation since it is in declining enrollment and receives funding based upon the greater of prior year or current year ADA, which is adjusted for charter school ADA. The 2013-14 audit findings attributable to attendance for the district's charter school also include improper retention of attendance records. Similar to all school sites, the district should ensure that the charter school records accurate daily attendance, and prepares and retains proper documentation including signed registers and monthly certifications.
16. The audit report also cited discrepancies in the supporting documentation retained at the school sites for independent study, which was not updated to reflect the adjustments made to attendance for students who completed their work assignments. Accurate updated attendance records should be retained by school sites and appropriate supporting documentation should be retained to support the attendance claimed by the district.
17. Over the last several years the district has relied on the services of an information technology/student information system retiree who was responsible for overseeing the collection and maintenance of student data in the student information system and CALPADS reporting. This contract was discontinued during this review period, and a new consultant was hired to assist with managing student data and the CALPADS reporting process. In March 2016, the district filled the vacant director of information technology position. The duties of this position include managing and supporting the SIS, overseeing and directing the work of data technicians, and complying with CALPADS reporting requirements. This position is responsible for overseeing the work of 11 data technicians; seven are located at school sites and four at the district office, three of which are in the Information Technology Department and one in special education. The three positions located at the district office in the IT Department manage student enrollment data for multiple elementary school sites, support routine administrative duties of the Information Technology Department, and assist in correcting CALPADS/Aeries discrepancies. Interviews with district staff indicated that inconsistencies continue regarding how data technicians enter data into the Aeries system.

18. While data technicians are solely responsible for establishing, entering and maintaining student data in the SIS, they do not enter or modify attendance; this is performed by school site personnel. School site attendance personnel collect and provide to data technicians information for new student enrollment and any other changes in student demographic data for existing and exiting students. Data technicians are also responsible for modifying attendance codes in the system based on parent and doctor notes submitted to verify absences.
19. Unlike the data technician positions housed at secondary school sites, district office technicians create new student files and exit students who are leaving the district using the student information system at the district office. These data technicians reported inconsistent practices in which some transport student enrollment documentation from the school site to the district office and back, which presents a risk for losing or misplacing documentation and a delay in entering information into the student information system. Others do their work at the school site or copy documents necessary to complete their task and take them back to the district office. There is great concern with the movement of student data and records. Data technicians should have a dedicated workspace at each school site to perform duties related to student enrollment and absence verification. Another alternative would be for the site staff to scan enrollment documentation and provide electronic copies to data technicians housed at the district office.
20. The district continues to experience difficulty in properly collecting, recording, maintaining and reporting student demographic, enrollment and attendance data, which has resulted in repeated audit findings related to attendance and numerous errors and anomalies in CALPADS reporting submissions. During this review period, the district experienced a significant reduction in the unduplicated pupil count reported through the CALPADS Fall 1 submission, which is a core factor in the calculation of the LCFF. While FCMAT did not audit the data submission, a significant shift in student population demographics of this type are indicative of errors in data maintained in the SIS, which should have been identified through review and reconciliation of data between the SIS and CALPADS. A scheduled collaborative review process that includes administrators and managers responsible for each data element reported in CALPADS should occur prior to data certification. Although the district questioned the accuracy of the data certified through the CALPADS process, during FCMAT's fieldwork, district administration failed to indicate that they were taking active steps to resolve or otherwise correct this matter.
21. The district has not established cross-training to ensure that essential enrollment, attendance and student data reporting functions can be maintained in the absence of the permanent employee(s) responsible for these tasks.

Recommendations for Recovery

1. Standardized enrolment and attendance procedures should be established and consistently followed by all school site personnel. These procedures should be documented in a comprehensive district office and school site attendance policies and procedures manual that includes step-by-step instructions that describe enrollment and attendance procedures. This procedures manual should be distributed to all staff members responsible for student enrollment and attendance tasks.

2. All teachers should be reminded of their duty to complete accurate attendance records and be held accountable for Education Code and California Code of Regulations requirements.
3. The district should establish a set timeframe for teachers to record attendance each day, such as the first two hours of the school day for elementary school sites, and ensure teachers record daily and/or period attendance based on a set schedule.
4. Teachers should continue to ensure that any student leaving with an authorized parent or guardian before the end of the school day or arriving after attendance is completed is instructed to report first to the school site attendance clerk.
5. School site administrators should review signed attendance reports to verify the signature of the teacher, follow up with the school site attendance clerk to determine teachers that do not prepare accurate attendance records, and hold accountable teachers who fail to prepare accurate records.
6. 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.
7. The district should seek guidance from the Aeries software provider to learn how substitute teachers can access the system to enter the daily attendance for students as guest users by utilizing a password. All substitute teachers should be required to take and certify attendance each morning/period either through a manual register or automated access.
8. The district should establish a SIS access configuration schedule limiting 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 as well as recertification of registers.
10. The district should establish procedures to ensure that when changes are made to certified attendance, all appropriate recertifications are prepared and retained for audit, and any attendance reports submitted to the state are amended if necessary.
11. The district office personnel responsible for reporting attendance should verify that the data in the student information system agrees with the certified monthly attendance registers.
12. The district should conduct periodic reviews of weekly and monthly registers certified by teachers, ensure that attendance is properly recorded and that proper documentation is retained by school sites, including district operated charter schools.
13. The chief business official should review state attendance reports before they are forwarded to the state administrator for review and approval.

14. The district should establish procedures for identifying and tracking all nonpublic school students, ensuring their data is entered into the SIS consistently and timely.
15. The district should require NPS providers to forward official attendance to the district office accounting technician at the end of each week. The attendance reported on these registers should be entered into the Aeries SIS upon receipt. Attendance reported on invoices submitted by NPS providers should be compared to the attendance reported and recorded in the SIS.
16. The district should ensure that the charter school records accurate daily attendance, and prepares and retains proper documentation including signed registers and monthly certifications.
17. The district should establish standardized procedures for recording student independent study apportionment attendance and require supporting documentation be retained at the school sites. Accurate updated attendance records should be retained by school sites and should support the attendance claimed by the district for independent study.
18. The district should make appropriate adjustments to create and maintain student enrollment in the student information system at each school site. These duties should coincide with the duties of attendance and enrollment, which should be reviewed and monitored by those responsible for attendance and CALPADS reporting.
19. The district should discontinue the practice of transporting student enrollment documentation from the school site to the district office and back by providing data technicians with dedicated workspace at each school site where they can perform their duties related to student enrollment and absence verification.
20. The district should ensure that effective procedures for reconciling information between CALPADS and Aeries are established and followed.
21. The district should ensure there is adequate cross-training for student enrollment, attendance and CALPADS reporting procedures.

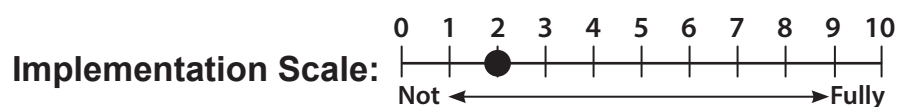
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2



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 established board policies and administrative regulations on attendance which were updated through its transition to CSBA's Gamut online in August 2014. Board policy and administrative regulations attributable to this standard include the following:

BP and AR 5116.1, Intradistrict Open Enrollment, adopted August 4, 2014

BP and AR 5118, Open Enrollment Act Transfers, adopted August 4, 2014

AR 5117, Inter-District Attendance Permits, approved March 18, 2015 (not posted on Gamut online)

Inter-District Attendance Application 2015-16, approved at March 18, 2015 board meeting

BP and AR 6158, Independent Study, adopted August 4, 2014

BP 6176 Weekend/Saturday Classes, adopted August 4, 2014

BP 6181 Alternative Schools/Programs of Choice, approved August 4, 2014

AR 6183 Home and Hospital Instruction, approved August 4, 2014

AR 6200 Adult Education, approved August 4, 2014

Although board policies, administrative regulations and supporting exhibits have been adopted, it is not evident that each was specifically tailored to the district's specific circumstances or environment. Furthermore, it was not evident to FCMAT that the district complied with BP 5116.1 which states, "The Board shall annually review this policy". While the use of the Gamut services is beneficial in ensuring that all board policies are routinely updated to incorporate change in laws and regulations, it is important for the district to invest time in reviewing the content of each update and incorporate details specific to the local education agency.

2. Board Policy and Administrative Regulation 6158 address independent study. The district continues to operate independent study programs that are offered to students upon request when absences will exceed five or more school days in accordance with EC 51747. Parents may request that their student be placed on independent study by completing an application and agreeing to the terms of the contract. The district continues to have findings in its annual independent audit associated with independent study, resulting in loss of apportionment funding. 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. Failure to address deficiencies will result in continued loss of apportionment funding.

3. The district's audit report cited internal control weaknesses because of the districtwide lack of oversight and monitoring of independent study practices to ensure school sites create and maintain proper independent study contracts. The primary condition continues to be a lack of contracts or student work samples maintained by the school sites. The 2013-14 audit states that five out of six school sites tested failed to produce proper support documentation for independent study days claimed by the district. The district did not provide FCMAT with any documentation, such as a written independent study operational policies and procedures manual or any other indication that the district has established a system to conduct internal audits to test the validity of the independent study attendance reported for apportionment purposes.
4. The district has established AR 6183, Home and Hospital Instruction, which offers individual instruction for students who have a temporary disability that makes school attendance impossible or inadvisable. Parents must provide a physician's documentation supporting the illness or limitation. The district has nine Home Hospital teachers on staff servicing all grade levels. 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. FCMAT was not provided with board policy, administrative regulations or procedures for charter school attendance. The district's 2012-13 and 2013-14 audit reports cite that documentation for attendance at City Honors Charter School were not properly maintained and that the school was unable to provide any documentation including weekly teacher rosters and absence notes to support attendance claimed, resulting in disallowable ADA for one month totaling 30.07 ADA for fiscal year 2013-14.

Recommendations for Recovery

1. The district should ensure that board policy and administrative regulations incorporate details specific to its circumstances and/or environment and ensure they are routinely applied and updated as necessary.
2. The district should immediately address all audit findings related to independent study and implement a corrective action plan with personnel responsible for tasks in the content areas where findings are identified.
3. The district should establish standardized procedures for independent study and incorporate them into the recommended policies and procedures manual.
4. The business office should perform periodic internal audits to test the validity of attendance reported for apportionment for independent study, home-hospital and charter school programs.
5. The district should develop board policies applicable to charter school attendance.

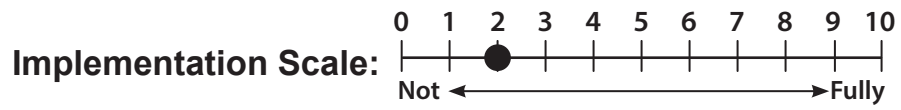
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2



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 data, including the timing of enrollment and demographic information and ADA, significantly affect apportionment funding for instructional programs. For the purposes of state apportionment and CALPADS data collection, it is essential that the district establish procedures, which are followed by all applicable staff members, and ensure student enrollment data are accurately collected and recorded in the SIS in a consistent and timely manner.
2. School site personnel are not responsible for entering new student enrollment information into the Aeries SIS. Instead, they collect student information from parents, and data technicians are responsible for data entry into the system. For elementary sites, data technicians are assigned to several schools sites, but are housed at the technology center. Secondary schools each have a dedicated data technician at their site. Special education also has a dedicated data technician.
3. All school sites have access to the Aeries system; however, the data technicians responsible for entering student information into the SIS for elementary school sites may not enter student data timely because they travel between school sites, and data is often collected and processed at the technology center. Depending on the workload and time of day that a new student arrives to enroll at an elementary school site, enrollment may not occur timely. FCMAT interviews indicated that it can sometimes take up to a week before student enrollment data is entered into the SIS.
4. The district contracts with approximately 30 nonpublic school service providers for the services for students with IEPs or 504 supplemental service plans. Staff members in the Educational Services Division continue to report missing student information and data errors in Aeries, which can extend into the Test Operations Management System (TOMS) used for the administration of Smarter Balanced Assessment Consortium testing. Historically, this has occurred primarily as a result of staff members and consultants correcting errors in CALPADS but not in Aeries. As a result, the errors reoccur because Aeries overlays CALPADS data in subsequent reporting periods. Staff members do not understand how the state uses data provided through CALPADS submission, but more importantly, they do not realize that the information must also be corrected in Aeries.
5. Little change has occurred in the district's practice for entering information on district students attending NPSs into Aeries. Interviews with staff continue to indicate that there is no formal process established for ensuring NPS students are enrolled and disenrolled in Aeries. Although the special education budget technician consults with district data technicians, has them run reports in Aeries on students who have IEPs, and compares

the data on those reports to data in the Special Education Information System (SEIS) to check for inconsistencies, interviews with district staff indicated that this process remains flawed and that an estimated 33% of student data in other systems including SEIS are not included in Aeries. In prior review periods, students in the SEIS were not entered into Aeries, resulting in inaccurate enrollment information, including student demographic data. This created further obstacles in accounting for these students in CALPADS. The SIS data drives key factors, including state funding determined by the LCFF and student testing; therefore, it is imperative for the system to have accurate data and that the district routinely reconcile the information with CALPADS and SEIS.

6. 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 properly assigned to a classroom so that daily attendance accounting is accurately reported.
2. Staff responsible for managing student data, including CALPADS reporting, should have a clear understanding of how the student data is used throughout the district, including funding and student testing.
3. The district should develop procedures for obtaining, reporting and entering into the SIS enrollment data for students attending NPSs.
4. The district should routinely reconcile data in the SIS, SEIS and CALPADS.

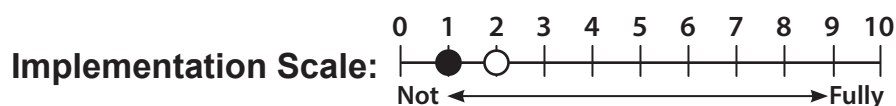
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 1



9.6 Attendance Accounting

Professional Standard

The LEA utilizes standardized and mandatory programs to improve the attendance rate of pupils. Absences are aggressively followed up by LEA staff.

Findings

1. Under the direction of the chief academic officer, the director of student support services is responsible for overseeing and managing student services and programs including Independent Study, Home/Hospital and Saturday School. Programs associated with student discipline, suspension and expulsion including the Student Attendance Review Team (SART), District Attendance Review Team (DART) and School Attendance Review Board (SARB) are also managed under the leadership of this position.
2. Board policy and administrative regulations have been established by the district and were updated in August 2014. BP 5113.1, Chronic Absence and Truancy, was approved by the state trustee on August 4, 2014. The policy states in part, “The Superintendent or designee also shall develop strategies that enable early outreach to students as soon as they show signs of poor attendance.” Board Policy 5113.1 also states that habitual truants may be referred to a school attendance review board (SARB).
3. The district has established a progressive process for addressing chronic absenteeism, recently adding a DART responsible for working with students and parents when the SART process is unsuccessful, but before moving to a SARB referral.
4. 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. However, during FCMAT’s fieldwork, school principals have varying degrees of recognition regarding the use of this system for parent notifications of student absence. Reports from one site indicated that the principal did not think the system was used for daily parent notifications of student absences.
5. The district continues to contract services with School Innovations and Achievement (SI&A) for attendance intervention services focused on reducing absenteeism and increasing parent involvement. The Attention2Attendance (A2A) program is a “bolt-on” software program that extracts absence data from the SIS to automatically generate parent notification truancy letters and SARB hearing letters. FCMAT was not provided with documentation on the activity, including the volume of parent notification letters and SARB hearing statistics, recorded during the current review period under this service agreement.

6. Although staff interviews indicated that procedures and communications are given to principals regarding the SART/DART/SARB process, FCMAT was not provided with formal procedures that guide principals through the appropriate process for trancies and the SARB proceedings. FCMAT also found that some school site administrators feel removed from the process and have a limited understanding of what occurs.
7. BP 6176, Weekend/Saturday Classes, adopted August 4, 2014, establishes the framework for the district to conduct makeup classes for unexcused absences occurring during the week (Education Code 37223). The district continues to offer a Saturday school program as a strategy to recover apportionment ADA lost due to absenteeism. This program is overseen by the director of student support services through the implementation of the A2A program administered by SI&A. The program offers students the opportunity to make up absences and allows the district to increase its apportionment.

FCMAT was not provided with documentation pertaining to Saturday school, including an overview of the district's program and/or attendance for each Saturday school session conducted. However, interviews with staff indicated that the program is in place and operates at most school sites throughout the district. If a school site does not operate Saturday school, the students are directed to classes operated on other school campuses in the district.

Recommendations for Recovery

1. The district should develop and adopt administrative regulations and procedures outlining the responsibilities of school site personnel on truancy procedures. Procedures should be incorporated into the district attendance manual and annually reviewed with school site principals.
2. The district should continue working with students, parents and the county district attorney's office to enforce attendance policies.
3. The district should ensure that a consistent practice is followed at all school sites to notify parents and guardians when students are absent.

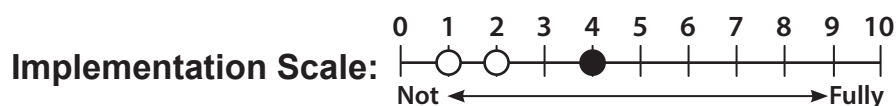
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 4

July 2016 Rating: 4



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. FCMAT's interviews with district and school site personnel indicated that no training on attendance took place during the current review period. Additionally, some school site employees responsible for attendance indicated during interviews that they have never received formal training in attendance procedures. Since ADA generates most of the district's apportionment funding, it is crucial for employees who are responsible for attendance reporting to receive annual training.
2. Routine mandatory training is essential to ensure that those responsible for recording and monitoring student attendance understand laws and regulations. Furthermore, training provides an opportunity for those staff members to discuss information on best practices, clarify procedures, and communicate with district office staff on areas that may need refinement or district intervention.
3. To be most effective, mandatory annual training should occur before the start of each school year and should include attendance accounting procedures, compliance requirements and internal controls. Additionally, new staff members responsible for recording the official attendance should attend workshops such as the training provided by the California Association of School Business Officials (CASBO) on pupil attendance accounting for school site personnel.
4. In addition to the attendance clerks, data technicians, school site principals, office staff and teachers should receive annual training in the Aeries attendance software. An annual overview of the purpose and procedures for daily attendance ensures all staff members understand their roles and responsibilities in the attendance process as well as the importance of standardized procedures.
5. District administrators, including school site principals should also receive annual training that ensures a clear understanding of the requirements regarding the school calendar, instructional days and required instructional minutes. All school site administrators should fully understand their responsibilities in ensuring that bell schedules, instructional days, and daily and annual instructional minutes comply with district policy and Education Code Sections 46201.
6. There is no indication that the district has engaged in a program that ensures staff members are cross-trained in attendance procedures. All school office personnel should be cross-trained in these procedures so they can provide coverage when another employee is absent.

Recommendations for Recovery

1. Mandatory training sessions should be conducted for all attendance personnel before the start of each school year.
2. Trainings focused on student enrollment and attendance procedures and Aeries attendance software should be required for all district-level staff members, school secretaries, principals, teachers and the assessment and Information Technology Department staff who have duties regarding student enrollment and attendance.
3. Trainings should be designed to ensure that proper procedures are followed consistently throughout the district, cover written attendance policies and procedures and include any new laws or regulations on attendance and record-keeping requirements.
4. Site and district office staff should receive annual training in all new attendance accounting procedures, and the importance of completing accurate attendance records for apportionment and auditing purposes should be stressed. Options including Pupil Attendance Accounting for School Site Personnel and Pupil Attendance Accounting Strategies for Business Office Personnel offered by CASBO should be considered by the district.
5. All on-site training should be documented by sign-in sheets that require the date and type of training; the name, signature, school site, and position of the attendee; and the work location.
6. The district should consider online training options available for CALPADS provided by Eagle Software, the developer of the Aeries student information system. Online support for California secondary school users includes a free downloadable manual with step-by-step instructions as well as several additional online resources. Staff should be made aware of and encouraged to utilize these tools.
7. School site administrators should receive annual training on the school calendar, instructional days and required instructional minutes. The district should ensure that all school site administrators fully understand the calendar and bell schedules as established for each fiscal year to ensure that instructional days and minutes comply with district policy and state requirements.
8. All school office personnel should be cross-trained in attendance procedures so they can provide coverage when another employee is absent.

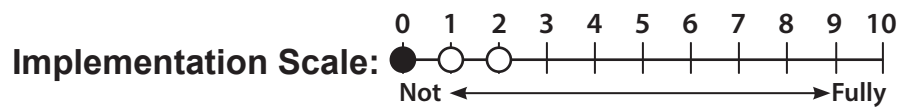
Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 2

July 2015 Rating: 0

July 2016 Rating: 0



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 year, and the amount of experienced management and staffing in the Business Services Department continues to diminish.

Even with these shifts and changes, the district has arranged duties so that some controls exist to help prevent and detect irregularities. These controls include the following:

- The county office HRS position control system was implemented; however, interviews indicated that the system is still not fully functional.
- In 2015, the business office performed an audit of health insurance, checking the eligibility of dependents for insurance coverage.
- Budget meetings are held between business staff, school sites and other departments. New site principals were trained in budget management, and campus budget reports were provided to site administrators, although not recently.
- Dual approvals are required to process accounts payable transactions.
- Journal entries require descriptions; however, backup and a second-party review is no longer part of the process.
- The PeopleSoft accounting software prohibits the posting of unbalanced journal entries.
- Expenditures are reviewed to ensure sufficient funds (in total, by site or department) are available to cover current transactions.
- Payroll procedures are designed to help prevent and detect unauthorized persons on the district's payroll as well as overpayments and underpayments (see Standard 7.3 and 8.2).
- More than one person counts cash receipts.
- The receipt of goods and services is ensured before payment.
- The county office processes all warrants, and one of the dual signatures is required to be from that office.

- Fully signed warrants that are scheduled for mailing are not left unattended.
 - Warrants, with the exception of those for utilities, are returned to the responsible party's supervisor for mailing.
 - The district has implemented a substitute-caller system for all employees to contact when they are absent, reducing opportunities to be paid when employees run out of available leave and better tracking leave usage.
 - The accounts payable system is integrated with the purchase order system. The Food Services Department enters individual invoices into the system to allow the system to identify duplicate payments.
2. Payroll Department staff have been replaced, but there is insufficient staff and time to follow industry standard payroll processing procedures. District procedures are silent as to the treatment of stale dated checks. Interviews indicated that new payroll staff found numerous stale dated payroll checks in the desks of departing payroll staff. Payroll activities related to both overpayments and underpayments have decreased. However, the sites continue to be allowed to bring in time cards too late in the process for appropriate review, there is no identifiable control mechanism to make sure that time card data supports the hourly payroll, and a review and approval of payroll is not taking place prior to, or after the generation of warrants.
 3. There is no written procedure for clearing stale dated items in the revolving fund account that are related to payroll advances. Stale dated checks continue to be listed in the reconciliation of outstanding items which are four years old.
 4. Payroll can modify withholding information on the HRS system, but this is used only for budgeting. The HRS system does not tie to, drive or reconcile to payroll. The system is not used to encumber funds so that sites can easily identify what portion of their budget is committed to payroll expenses.
 5. Department managers disagree about how positions are eliminated and which are vacant in the HRS system. Interviews indicated that different divisions use different criteria, and source documents, to terminate positions. New employee board/state administrator ratifications, rather than approval in advance of commencing work, cause manual payroll advances because the new employee is not in the position control system when payroll is generated.
 6. There is no verification of authenticity or approved vendor list for withholding or payment of cash receipts from pretax employee salary deductions for tax-sheltered annuity plans or annuities.
 7. Excel spreadsheets have replaced ledger cards to track employee absence information, but there was no evidence of a formal reconciliation process to the substitute-caller system for employees not in need of a substitute, or to payroll registers to ensure that the data entry is correct.

8. The accounts payable system is integrated to the purchase order system. However, the system has insufficient controls and allows for duplicate payments if individual invoice numbers are not entered into the system.
9. Vendors and/or issuing departments are responsible for tracking an approved signer on an open purchase order. The initiating department may send the lists of approved signers to the vendors, but the signers are not listed on the open purchase order, and a copy of the list is not provided to accounts payable. The approved signer list, on file with vendors, is not verified annually.
10. Prior interviews reported that maintenance staff contacted vendors and verbally changed the mailing address for the invoice originals to expedite payment. The mailing address in the system was not always the billing address used by the vendor. Interviews during this review period indicated that the accounts payable staff review vendor documents to ensure that the payee address is aligned with the vendor file in the financial system, to ascertain that the payments will go to the correct vendor at the correct address.
11. The 2013-14 district audit completed by the State Controller's Office indicates that purchases continue to be made without approved purchase orders. The Purchasing Department procedures say, "Approval of purchases are always made at the administrative level and processed through PeopleSoft workflow." A section also says "all exceptions to procurement procedures must be discussed with and approved by Administration." However, other than an email admonishing the practice, business office staff reported that making unauthorized purchases results in no consequences.
12. The district continues to experience insufficient segregation of duties. The following areas are of concern, including some that are also audit findings:
 - Site custodians order necessary supplies from the warehouse, goods are delivered to the custodians and the custodians sign for what was received. The same individual orders, receives and approves the custodial shipments, which is an insufficient segregation of duties and may provide opportunities for theft. This segregation of duties internal control is also missing with office managers in their order and receipt of office supplies.
 - There is no process that ensures that accounts payable batches are not processed without the concurrence of upper-level management regarding cash availability.
 - Warrants for utilities are returned to the same person who processed the transaction.
 - Accounts payable balances at year-end continue to be inaccurate and did not include all the goods and services received by the district during the fiscal year.
 - Year-end accounts payable and accounts receivable balances for 2014-15 were not reconciled as of the time of FCMAT's fieldwork.

- Cash in county treasury was not reconciled at the June 30, 2015 closing, and the cafeteria fund was overdrawn.
 - Interviews indicated that in March 2016, some departments had just begun having employees complete 2015-16 federal time reporting documents that require a sample of employee time allocation, which can jeopardize current and future funding.
13. District staff reported they have no desk manuals for their positions (for example, accounts payable, accounts receivable and payroll) and have not received cross-training in numerous areas, most notably in position control, accounts receivable, budget maintenance and budget development.
 14. The audit report prepared by the California State Controller’s Office for the fiscal year ended June 30, 2014 shows slightly less audit adjustments than in prior years. The 2014-15 commercial warrant report provided to FCMAT, shows that a private accounting firm was paid \$88,938 to prepare 2013-14 financial documents, but discrepancies were noted by the State Controller’s Office between that draft report and information received from the district. The documents were not made available to FCMAT for review.
 15. Education Code Section 41020(h) requires that, “Not later than December 15, a report of each local educational agency audit for the preceding fiscal year shall be filed with the county superintendent of schools of the county in which the local educational agency is located, the department, and the Controller.”

Education Code Section 41020.3 states, “By January 31 of each year, the governing body of each local education agency shall review, at a public meeting, the annual audit of the local education agency for the prior year...” The board meeting agenda indicates that the 2013-14 audit report was presented on May 11, 2016.

Given that the January 31, 2016 deadline for presentation of the 2014-15 audited financial statements had passed at the time of FCMAT’s fieldwork and the statements were still not ready for publication, the district has been unable to comply with Education Code Section 41020.3 in the 2014-15 audit year.

16. External independent audit findings continue 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. Audit findings decreased slightly from 47 in 2012-13 to 44 in 2013-14. Of the 44 in 2013-14, 18 were considered material weaknesses, and four were considered significant deficiencies.

Several findings relate to lack of internal controls, and some are repeated in each of the last five years. These repeated findings indicate that either the district did not address the finding, or efforts to address them were unsuccessful. Of the 2013-14 findings; 22 were related to the financial statements, five were related to federal awards, 16 to state awards and one was

miscellaneous. The volume and severity of the findings caused the state auditor's opinion on the reliability of the financial statements, and the federal and state programs, including special education, Title I, and the National School Lunch program to be qualified.

17. The HRS system has not been configured to encumber payroll although the system has this capability. Under the present configuration, encumbering payroll would require completing and entering a purchase order for each employee with the appropriate account coding for salary and each of the statutory benefit classifications. At the end of each payroll cycle, the amount processed would need to be manually disencumbered. Because the probability of error from a manual system outweighs its benefits, the district cannot implement this internal control and budget monitoring mechanism with payroll.

Recommendations for Recovery

1. The district should hire, train and cross-train sufficient staff in the Business Services and Payroll departments to implement the internal controls identified in this report as well as in the most recent audit findings.
2. Regular meetings should occur between division directors, and new directors should be trained in budget management.
3. Journal entries and expenditure transfers should include appropriate support documentation.
4. The district should review payroll procedures, implement internal controls, adopt a board policy to address the processing of stale dated checks, payroll overpayments to staff and the processes to obtain repayment.
5. The district should follow up with the issue of overpayments to employees to ensure timely repayment is made to the district.
6. The district should consider configuring the position control system to encumber and drive the payroll system. The district should identify which documents drive the position control system, which positions are eliminated and which are vacant in the HRS, and eliminated positions should systematically be removed from the position control system. A functional position control system that is integrated with payroll will not allow employees to be paid until the position is board-approved.
7. The district should have an approved vendor list for withholding or payment of cash receipts from pretax employee salary deductions for tax-sheltered annuity plans or annuities.
8. The district should develop a formal reconciliation process between the substitute-caller system, payroll registers and its Excel spreadsheets for all employees, to ensure that the data entry is correct.

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 into the system.
10. The review of approved signers on purchase orders is a district office function that should be assigned to district office staff. Approved signers should be printed on the open purchase order. By adding this information, accounts payable is provided with a list of approved signers.
11. The district should continue to work with maintenance staff and vendors to ensure that the proper mailing address and remittance address is used on all invoices.
12. The district should ensure all purchases are supported by a properly approved purchase order issued before the purchase, and hold all employees accountable for following this procedure.
13. The district should ensure that the same individual does not order, receive and approve the receipt of goods, including custodial and office supplies.
14. The availability of sufficient cash balances should be reviewed with upper-level district management before accounts payable batch processing.
15. All warrants should be returned to an identified Business Services Department staff person other than the employee who processed the transaction.
16. The district should review all open purchase orders across all funds at year end to determine if any goods or services were received or performed on or before June 30. If items have been received but are unpaid, the estimated amount due should be posted into the district's records as year-end accounts payable, including the cafeteria fund.
17. Prior year accounts payable and accounts receivable balances should be reconciled by October 31 following the close of the fiscal year.
18. All funds should be reviewed to ensure that cash is reconciled, balances are checked and interfund transfers are properly booked in the district's financial statements at year end.
19. The district should follow reporting guidelines when performing federal time reporting for all employees who are paid from federally funded programs in compliance with Title 2, Code of Federal Regulations (2 CFR), Subtitle A, Chapter II, Part 225.
20. 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.
21. The district should ensure there is adequate cross-training for all business office functions.
22. Firms paid to compile financial reports should be held to their contractual obligations and the delivery of a final product, which can be used for internal audit purposes.

23. The district should work with its independent auditors to ensure that their work can be completed in time to comply with the December 15 and January 31 deadlines required by Education Code Section 41020(h) and 41020.3.
24. Policies, procedures and internal control measures should be reviewed and revised to address audit findings.
25. Procedures should be established to avoid repeating the same audit adjustments in future years.

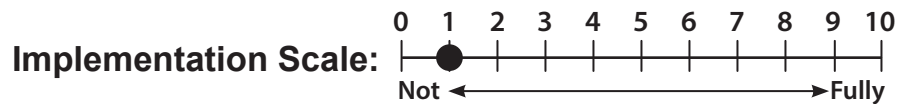
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 1



10.5 Accounting, Purchasing, and Warehousing

Professional Standard

The LEA has adequate purchasing and warehousing procedures to ensure that: (1) only properly authorized purchases are made, (2) authorized purchases are made consistent with LEA policies and management direction, (3) inventories are safeguarded, and (4) purchases and inventories are timely and accurately recorded.

Findings

1. District Administrative Regulation 3440 complies with Education Code Section 35168's requirement that the governing board establish and maintain an inventory of all equipment items with a current market value of more than \$500. When federal funds are used for a purchase, the district is required to include additional information in its inventory records, including the funding source, titleholder, and percent of federal participation (34 CFR 80.32 and 5 CCR 3946). In addition, at least once every two years, a physical inventory of equipment must be conducted and the results reconciled with the property records (34 CFR 80.32).
2. Governmental Accounting Standards Board (GASB) Statement No. 34 requires capital assets to be reported at historical cost. Capital assets are defined as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible and intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

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, and it appears that some assets may have been missed, or mislabeled as to location (see Standard 16.1 and 17.1).

The June 30, 2015 AssetWorks Appraisal Accounting Report says it includes fixed assets with a historical cost of \$5,000 or more. A review of the report indicates that only assets meeting this criteria are included in the \$235.7 million of assets being depreciated. This report also includes a physical inventory of furniture, machinery and equipment including approximately \$239.9 million of fixed assets with values starting at \$197.

Interviews with individuals involved in tagging indicated that there is a high likelihood that fixed asset items, not related to technology, purchased after the physical inventory was completed do not have proper asset tags. No documentation was provided that accounts for 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 historically 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. Staff is aware of incidents during the past year 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 are not systematically tracked and removed from the fixed asset inventory list. This may perpetuate the misstatement of assets in the financial reports.

Under the current system, once an item is approved by the board as surplus, it is stored until disposal. There are no physical controls or procedures to identify items declared surplus, which are not sold to salvage.

Approximately four years ago, the district eliminated a large central warehouse and began to use a small warehouse adjacent to the maintenance yard, and allowed district office and site staff to receive supplies and technology items directly. Most items are shipped directly to the sites and departments. The Purchasing Department continues to send the warehouse clerk a copy of any purchase order that includes items to be tagged. The clerk is responsible for tracking down the items to record them in the clerk's spreadsheet, noting the description, location, serial number, funding information and tag number of each item as well as applying the tag. Each tag includes the district name, the tag number, and a barcode. During this reporting period, the clerk was unaware that a physical inventory had taken place prior to June 30, 2015. The updated asset spreadsheet had not been requested for review, and she was unaware of any supplemental tagging (other than that done by technology vendors) or procedural changes as a result of the most recent tagging and physical inventory that was completed by AssetWorks. Based on interviews with staff, it is unclear who is responsible for the ongoing maintenance of the new fixed asset inventory, which is designed to be continually updated using an online system.

3. The district began using an online purchase requisition system approximately four years ago and offers training as needed. Staff indicated that their questions are answered as they arise; however, the district should continue providing an annual in-service before the start of school, including training in the online requisition system and account coding. This information would reduce the number of questions site staff ask the Purchasing and Budget Departments.
4. Staff reported that although purchase orders are required for all purchases, some purchases are made without an approved purchase order. The purchasing process is as follows:
 - The originating site or department completes an online purchase requisition for the authorized manager/department, and the document is forwarded to the business office for processing.
 - Requests for "Convention and Travel" are hand typed using a prenumbered request form, which is also used as a claim form subsequent to the event. Departments are instructed to complete the form, secure the supervisor's approval and send to the business office with all supporting documentation.

- The Budget Department checks the account coding and determines whether there is funding for the purchase. Interviews indicated that purchases with insufficient funds are no longer rejected for approval until sufficient funds are transferred to cover the purchase, or the site changes the account code where there is sufficient budget to cover the purchase. If accounts have sufficient budget to cover the purchases, or additional HRS positions, approvals are made prior to budget transfers.
- Every 10 days, the purchasing assistant reviews requisitions in the purchase order summary report that are not moving through the system, pending more information from the originator. The purchasing assistant indicated she is responsible for deleting requisitions that remain in the system, but purchase orders over nine months of age were observed still pending in the system.
- The requisition goes to the Purchasing Department, where it is processed into a purchase order.
- 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 outside vendors in the system. The district's purchasing manual includes a LACOE Informational Bulletin that states bids are required for any purchase of more than \$83,400. The bid limit is updated annually by the CDE based on the cost of living and is \$87,800 effective January 1, 2016. The manual should be updated accordingly.
- The purchasing manual indicates that quotes are required for the purchase of materials, equipment and supplies that meet certain conditions and/or thresholds. For example, merchandise exceeding \$50 is required to have multiple quotes.

Even with clear instruction in the purchasing manual, FCMAT's interviews found that there is confusion over who is responsible for performing the bidding duties. Requests for proposals are handled by departments requesting goods, purchasing, and the division secretary.

Purchasing staff interviewed showed no knowledge that the district adopted the California Uniform Public Construction Cost Accounting Act, Public Contract Code Section 22000, et. seq., (CUPCCAA) regulations at its June 27, 2014 board meeting. It is unknown whether measures were taken to implement it. Without proper implementation, the expenditure for public works projects is instead subject to Public Contract Code Section 20111(b), which sets a \$15,000 bid limit.

5. Interviews with the purchasing staff indicated that the Maintenance, Operations and Transportation Department is responsible for complying with new reporting requirements related to the Department of Industrial Relations (DIR) contractor registration program, which began in March 2015. All projects having accumulated more than \$1,001 in expenses paid for by a school district, regardless of the funding source, are subject to prevailing wage registration and reporting requirements under SB 854. Contracts and purchase orders need to plainly state the requirements of the labor costs procured by the

district, including the Food Services and Maintenance, Operations, and Transportation departments. The DIR must be properly notified within five days of the award of any contract or payment on a contract or purchase order. District staff appeared to have received conflicting information about constraints on procurement methods (contract or purchase order), and based on the interviews conducted, FCMAT could not determine how labor services procured directly by the Food Services Department were to be handled. Food services staff was aware that only one of the regular vendors used was on the DIR list, but did not assume responsibility for DIR reporting.

6. Purchase orders are issued with copies forwarded to the Accounting and Budget departments. When technology equipment is purchased, a copy is transmitted electronically to the warehouse clerk for asset tagging. If a contract is involved, the Purchasing Department is responsible for ensuring that it is signed and has board/state administrator approval before the purchase is made.
7. The Purchasing Department orders materials and supplies for delivery to the school sites and departments. Receiver documents are required to be forwarded to the accounts payable clerk for payment. If the invoice is received, and no receiver document can be located, the accounts payable clerk is authorized to contact the vendor for proof of delivery or have the department head approve the invoice for payment. FCMAT's interviews found that accounts payable personnel check for proper remittance addresses and refer all new vendors and vendor address changes to the Purchasing Department to ensure a proper segregation of duties.
8. Authorization to participate in a piggyback bid for "Just in Time" procurement of office supplies was approved at the February 10, 2016 board meeting. This new flexibility was not disclosed in interviews with staff and may require differentiated internal controls and tagging procedures.
9. FCMAT interviews determined that some staff members contact vendors directly to have the "bill to" information modified to their location. This function should be limited to the Purchasing Department to adequately segregate the individual who orders and receives the goods from the individual who receives the invoice.
10. Purchase orders, invoices and receiver documents are matched and processed for payment in PeopleSoft. These items are placed in a folder and delivered to the director of fiscal services each evening. The next morning, the director of fiscal services checks the system for the previous day's work to review and approve online.

11. The director of fiscal services' approval in PeopleSoft triggers the process of issuing warrants at the county office. This process occurs daily. The director of fiscal services does not monitor cash daily, although documentation provided to FCMAT indicates that the information is captured daily and reported to cabinet weekly. As previously discussed, the district should ensure that sufficient cash is available to process warrants before issuance. Normal processing time for the county office is approximately four days; however, this period may be extended if the county office places an audit hold on the batch.
12. Warrants are issued with one signature attached and delivered directly to the district's mailroom. The mailroom employee either delivers the warrants to the senior accounts payable clerk, or staff collects them. 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.

When commercial warrants are delivered from the county office to the senior accounts payable clerk, she matches them to invoices and the payment packet. The county office provides the first signature on the warrant, and the director of fiscal services provides a second signature (or the chief business official is alternate signatory if the director of fiscal services is on leave).

The fully signed warrants are forwarded to the accounting specialist who stamps the invoices as "paid" and returns the warrants and invoices to the senior accounts payable clerk who processes the warrants for mailing.

The procedure no longer allows the same person who prepared the batch to have custody of the warrants once they have been issued by the county office, except for batches prepared for utility payments by the senior accounts payable clerk. Complete segregation of duties would require these two functions be separated for the utilities batches similar to all other vendors.

13. District Administrative Regulation 3350 states that conferences require supervisor and business office approval before submission to the board for approval. The district's Business Services Division Procedure Manual 2011-2012, limits the meal allowance to \$100 per day for both partial and full-day conferences. Accounting staff reported that the meal allowances have been changed to require detailed receipts for all meals with maximums of \$10 for breakfast, \$15 for lunch and \$30 for dinner; however, the board policies and administrative regulations posted online do not show that change.

Problems often arise in the areas of travel and conference when requests and reimbursements are not processed timely. Interviews with staff and a review of board meeting minutes confirm that travel and conference requests are not frequently preapproved. Approximately 51% of the requests for more than \$500 listed on the board agendas from June 1, 2015 through May 11, 2016, were not preapproved, including several for cabinet members. Several board/state administrator ratifications do not occur until several months after attendance.

The district's board policy needs to be revised to reflect current practices, and the district should consider establishing specific times to qualify for breakfast and dinner. For example, a traveler must have a departure time of before 6:30 a.m. to qualify for the breakfast per-diem payment and a return time of after 6:30 p.m. to qualify for a dinner. The \$100 per day meal allowance is generous and requires the district to report most of this allowance as taxable income on the employee's W-2 according to the IRS guidelines.

District employees who travel on school business are considered eligible for state government rates and a waiver of hotel taxes. These items seem minor, but can add up when several people travel or a single person takes multiple trips. District policy does not specify how an employee qualifies for an overnight stay. This is of particular concern when a conference is within the local geographical area lasting several days. Education Code Section 44032 requires districts to pay for "actual and necessary" expenses. The expense would be actual for this type of conference because the person actually stayed in the hotel, but may not be necessary given the geographical location.

The Business Services Division Procedure Manual 2011-2012 has a travel policy that is explicit on auto transportation and provides that if two or more district personnel attend the same conference, they are required to share transportation; only one is entitled to mileage reimbursement if two autos are used.

14. The district has issued credit cards to administrators, the state administrator, and the prior chief deputy superintendent. These cards are regular business credit cards, allowing all purchases with a limit of \$5,000. The district should require all individuals using district credit cards to read and sign a credit card user agreement acknowledging receipt of the card terms of use and reimbursement procedures.
15. Accounting, purchasing, and warehousing accounted for most of the 22 financial statement audit findings in the 2013-14 audit prepared by the State Controller's Office and contributed to the qualified opinions related to the governmental activities and general fund. Material weaknesses and significant deficiencies were identified because the district could not demonstrate that assurances for the receipt of funds had been properly performed including the following: Ensuring only allowable expenditures (proper coding of expenditures), verifying debarred vendors, demonstrating controls over equipment and internal control deficiencies. These deficiencies contributed to qualified opinions related to the National School Lunch Program, Title I, and special education.
16. FCMAT requested samples of the district's accounts payable documentation for testing the 2014-15 and 2015-16 fiscal years. However, none of the requested documents were provided.

Recommendations for Recovery

1. The district should continue to perform a physical inventory of all items with a current market value of \$500 or more every two years to conform to Education Code Section 35168 and 34 CFR 80.32. The district should consider an annual physical inventory until all items are tagged and all procedures are fully implemented.

2. The district should assign the roles and responsibilities to employees to maintain the new inventory system. Purchasing Department employees responsible for identification and individuals responsible for asset tagging should be trained on their responsibilities and the new online inventory system.
3. The district should ensure that the inventory is continually updated.
4. A list of any district assets determined to be unusable, obsolete, lost/stolen or no longer in use should be submitted for board/state administrator approval to be disposed or sold, with inventory records adjusted accordingly. Because there is no chain of custody for these assets, and disposal may occur long after board action, staff should reconcile the items sold/recycled/taken to the dump with those the board/state administrator approved for surplus.
5. The district should require the Purchasing Department to forward information on any item with an individual cost of more than \$500 to the warehouse clerk for inventory and tagging before the item is put to use.
6. The inventory list should be annually reconciled to the accounting records of items purchased using object codes 4400, 6400 and 6500.
7. 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.
8. Purchase orders and contracts should be created and approved before the purchase of goods or services.
 - All service agreement payments should be board/state administrator approved, either as a contract for services or on the purchase order listing, based on board policy.
 - Contracts on board agendas should be posted as supporting documentation and include the total amount to be paid to the vendor or an estimate thereof to expedite preparation of the purchase order and encumbering funds.
9. The Budget Department should reject purchases and new positions for approval until sufficient funds are transferred to cover the purchase or pay for the position.
10. The district should revise its procedures so purchasing assistants do not determine which purchase requisitions should be deleted. Procedures and timelines for the deletion of pending purchase orders should be established and communicated.
11. The district's purchasing manual should be reviewed and revised annually for changes in the bid limits, and different procurement options available. Board policy and administrative regulations regarding procurement and bidding should be adopted.

12. The district should determine who is responsible for purchases requiring bidding and provide that person with appropriate training.
13. 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.
14. The district should determine who is responsible for DIR reporting of vendors for every department, and provide those people with appropriate training. All staff members who issue purchase orders to vendors should be required to comply with DIR guidelines, and all requests for proposal, contract and purchase order language should be modified.
15. The district should determine who is responsible for PERS and STRS reporting of retiree vendors, provide that person with appropriate training, and require service contract vendors to complete a form that would properly identify retiree vendors.
16. To adequately segregate duties, only the Purchasing Department should establish a new vendor or make changes to vendor information. This task should not be performed by the accounts payable clerks or the division ordering the goods or services.
17. The district should ensure that cash balances have been reviewed and any concerns have been addressed before an accounts payable batch is processed.
18. A district employee should be present to accept delivery of warrants from the county office.
19. All warrants should be returned to accounts payable personnel other than the employee who processed the transaction.
20. Care should be exercised in reviewing accounts payable packets before authorizing issuance of payment. Contracts should be attached to warrants. Warrants should not be issued based on “statements of account,” and “paid” should be stamped on the invoice copy to reduce the possibility of duplicate payments.
21. The district should revise its travel and conference board policies and administrative regulations as recommended above and consider implementing an electronically transmitted form and supporting documentation for preapprovals.
22. 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.
23. Additional procedures and internal controls, such as segregation of duties, should be implemented prior to the implementation of any “Just in Time” office supply procurement contracts.

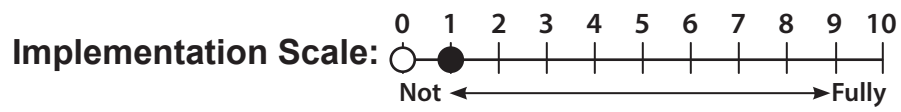
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 0

July 2016 Rating: 1



11.1 Student Body Funds

Legal Standard

The board adopts board policies, regulations and procedures to establish parameters on how student body organizations will be established and how they will be operated, audited and managed. These policies and regulations are clearly developed and written to ensure compliance regarding how student body organizations deposit, invest, spend, and raise funds. (EC 48930- 48938)

Findings

1. Board policy and administrative regulations and procedures governing associated student body should be established by the district and communicated with the appropriate staff to ensure that policies and procedures are fully implemented at all school sites operating ASBs. A sample board policy 3452 is available through Gamut for the district's use. Additionally, procedures outlining the parameters on how student body organizations will be established, operated, audited and managed should be implemented. These policies and regulations should be clearly developed and written to ensure compliance regarding how student body organizations deposit, invest, spend, and raise funds. No board policies or administrative procedures addressing ASB were provided to FCMAT during this review period.
2. The district does not have a standardized district-specific ASB handbook; however, it has distributed the downloadable manual provided on FCMAT's website, Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference. Procedures on how ASBs should invest, spend, and raise funds and ensure adequate internal controls should be established following procedures outlined in the FCMAT manual.
3. The district should develop and implement standardized forms that are specific to fundraising, cash collection and disbursement to be used by all school sites operating an ASB and employ procedures that include uniform financial controls districtwide.
4. School sites continue to use various software programs, including Excel spreadsheets and Word documents, to track ASB financial transactions including deposits, check register balances and club account balances. As mentioned in previous reports, the district should have uniform financial software to prepare the school site's monthly financial documentation that can also be accessed by business office staff, such as the accounting specialist.
5. The district had engaged a consultant approximately three years ago to convert all the manual and spreadsheet systems to QuickBooks, accessible from the district's centralized network. Although the districtwide information was loaded on a common district server, the process to transfer employees responsible for ASB financial transactions to the new system was never successfully implemented. When the consultant contract terminated, the district did not complete the transition. The district should implement QuickBooks and provide staff training to streamline ASB accounting. Using QuickBooks will enable district office staff the ability to have timely access to financial information in a uniform format.

6. The district has not implemented previous recommendations to provide written internal procedures for ASB that provide direction to staff, ensure effective administrative oversight, and clearly define the roles and responsibilities of personnel involved in managing student body activities and funds.

During the previous review period, the accounting specialist received and filed ASB bank reconciliations and financial reports, but they were not reviewed. Interviews with staff this review period indicated that no one in the district office is conducting internal control reviews, monitoring financial activity, collecting or reviewing financial information from the ASBs. Staff provided documentation that indicates one high school submitted bank reconciliations from July through September 2015. The same school provided the bank reconciliation for March 2015 for the ASB and trust accounts. The district should develop procedures for adequate district level oversight of student body funds and internal audits to protect the district in this area.

Recommendations for Recovery

1. The district should develop and adopt board policies and/or administrative regulations regarding ASB.
2. The district office should develop and implement ASB procedures that include uniform financial controls districtwide.
3. The district should develop and implement standardized forms for fundraising, cash collection and disbursement to be used by all school sites operating an ASB.
4. The district should implement QuickBooks and provide staff training to streamline ASB accounting. Using QuickBooks will enable district office staff to have timely access to financial information in a uniform format.
5. The district should develop and implement written internal 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.
6. The district should develop and implement procedures for adequate district level oversight of student body funds and internal audits.

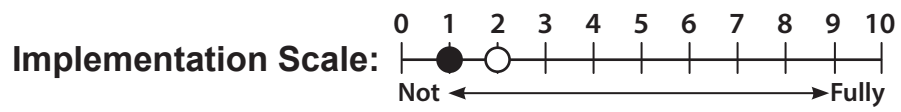
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 1



11.3 Student Body Funds

Legal Standard

The LEA provides annual training and ongoing guidance to site and LEA personnel on the policies and procedures governing Associated Student Body accounts. Internal controls are part of the training and guidance, ensuring that any findings in the internal audits or independent annual audits are discussed and addressed so they do not recur.

Findings

1. As previously reported in several FCMAT review periods, interviews with school site staff indicated that school sites conduct associated student body activities, yet the district has not exercised any role in the oversight function. Interviews with district level staff during this review period confirmed the lack of oversight. The district has provided district employees training and a copy of the FCMAT ASB Accounting Manual, Fraud Prevention Guide and Desk Reference.
2. The Business Services Department is responsible for ASB oversight, internal audit, and ASB training, but does not have written protocols, processes, or procedures as previously recommended by FCMAT. Oversight procedures should be established to provide direction to staff and ensure effective administrative oversight, and should clearly define the roles and responsibilities of personnel involved in managing student body activities and funds.
3. As with prior review periods, there is no indication that the district has established procedures to ensure that ASBs collect W-9s and provide the district with payment information so it can issue 1099s as required by IRS regulations. The entire independent subcontractor process should be centralized through the district office, and training provided to the school sites. The district should ensure that internal policies and procedures are developed and distributed to all ASB personnel. In addition, district-level staff responsible for oversight should receive appropriate training.
4. The district commissioned an independent auditor to examine the procedures for Inglewood High School ASB operations. The draft Accountants' Agreed Upon Procedures Report dated April 11, 2014 made recommendations in several operational areas including employee staffing, financial reporting, cash receipt cycle, cash disbursement cycle, minutes, clubs and trust accounts. There is no indication that the auditor's recommendations were implemented by the district.
5. The district provided ASB training on April 10, 2014, but did not provide documentation to support any subsequent training events during the 2015-16 school year. Fifteen school site and district office personnel received a mandatory four-hour training on April 10, 2014 from a certified public account. Topics included compliance and record-keeping requirements. The district should ensure that all personnel associated with ASB receive annual training.

6. The district's annual audited financial statements have continued to include audit findings on ASB. The most recent audit completed by the State Controller's Office for the fiscal year ended June 30, 2014 included two ASB findings: Finding 2014-08 reporting deficiencies and Finding 2014-09 internal control deficiencies.
7. The reporting deficiency states that the district office did not prepare or maintain any financial records showing beginning balances, increases and decreases, or ending balances for any of the ASB programs. The net effect is that the district's financial statements for the ASB fund did not comply with generally accepted accounting principles. The second finding for internal control deficiencies shows 13 separate items. Both findings are repeated from the prior audit period.
8. The lack of internal control and oversight by the district office could lead to misappropriation of funds and is a direct violation of California Education Code Section 48937 which states as follows:

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.

9. 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. The district should also follow up with internal review audits to test compliance. Repeat audit findings should be of great concern to district administrators.

Recommendations for Recovery

1. Oversight procedures should be established to provide direction to staff and ensure effective administrative oversight, and should clearly define the roles and responsibilities of personnel involved in managing student body activities and funds.
2. The district should establish procedures to ensure that ASBs collect W-9s and provide the district with payment information so it can issue 1099s as required by IRS regulations.
3. The district should ensure that annual training is provided for all district employees who are responsible for ASB funds including training for conducting internal audits of ASB activities.
4. 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. The district office should also follow up with internal review audits to test compliance.

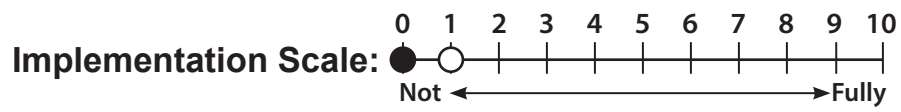
Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 0

July 2016 Rating: 0



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 2015-16 adopted budget, first and second interim financial reports include multiyear financial projections (MYFP) for the general fund in accordance with AB 1200 and AB 2756 requirements for the current and subsequent two fiscal years.
2. Adopted Budget 2015-16: The district provided FCMAT with its 2015-16 adopted budget assumptions for the unrestricted general fund that had a corresponding narrative and detailed analysis of current year adjustments made for one-time funding sources, federal, state and local revenues. The district included a section for the fiscal outlook, a separate detailed analysis for special education, information on legal and settlement projections, and a listing of contributions from unrestricted funds. The district should include information on how new supplemental and concentration grant funds contained in the budget interface with the LCAP. The MYFP posted as an attachment to the online board packet agrees with the official documents. The district should isolate the reserve for economic uncertainties from the unassigned/unappropriated fund balance to clearly indicate the total for each.
3. The district also provided detailed ADA and enrollment analysis utilizing the cohort survival method for each individual school site that is consistent with its enrollment trends.

The adopted budget narrative showed modest increases in the unrestricted fund balance as follows:

- 2015-16 \$385,791
- 2016-17 \$379,392
- 2017-18 \$185,139

4. The 2015-16 adopted budget narrative provided the following assumptions:

Description	2015-16	2016-17	2017-18
Annual COLA	1.02%	1.60%	2.48%
LCFF Gap Funded Percentage	53.08%	53.08%	37.40%
Percentage of Enrollment Eligible for Supplemental Add-on	90%	90%	90%
Projected Enrollment at P2	10,498	9,995	9,593
Projected ADA	10,132	9,623	9,222
Percentage of ADA to Enrollment	96%	96%	96%
Total LCFF Funding	\$103,729,998	\$103,742,432	\$101,653,009

5. According to the district's LCFF Calculation Worksheet dated June 15, 2015, the 2014-15 enrollment was 10,468, a difference of 30 compared with the adoption budget narrative. Total LCFF funding for the current year is based on prior year P-2 ADA for declining school districts. The total 2015-16 LCFF funding was projected to be \$103,729,998, which includes \$6,112,207 for La Tijera the district's dependent charter school.
6. First Interim Budget 2015-16: The first interim budget as of October 31, 2015 included a PowerPoint narrative that included combined unrestricted and restricted revenues and expenditures. The district presented a high-level comparison by major object code with no supporting multiyear assumptions and limited explanation for major differences. Presentation materials should present the unrestricted and restricted budget separately and focus on the unrestricted budget as a true indicator of fiscal stability. Combining these amounts, especially when there are significant restricted fund balances, does not allow the board and state administrator to evaluate impacts to the unrestricted ending fund balance.

The comparison from the adopted budget to the first interim budget incorrectly listed the board-approved operating budget totals in the adopted budget column. The board-approved operating budget included adjustments made after the adopted budget, causing total revenue in that column of the presentation to be overstated by \$3,431,928 and expenditures overstated by \$3,928,460. In addition, there was no specific explanation for the increases in other state restricted revenues; however, the official SACS report showed \$6,748,016 in restricted ending fund balance, most of which was the addition of the Emergency Repair Program, Williams Case totaling \$5,780,305.

Several assumptions and explanations for variances are missing from the first interim narrative including the following:

- Adjustments of one-time revenues and expenditures.
- Step-and-column increases.
- State loan payments.
- Other changes because of declining enrollment and related factors.
- Changes in health and welfare benefit costs.

- Projected employer contribution increases for STRS and PERS.
 - The correlation between the reduction in FTE for certificated salaries resulting from declining enrollment equivalent to \$1.8 million and the district's progress towards 24-to-1 class size reduction in grades TK-3 given the overall reduction in certificated staffing.
 - Reductions in FTE for classified and management staff resulting from declining enrollment.
 - The district's increase in its contribution to special education.
 - Correlation of increased or improved services to students resulting from additional supplemental and concentration grant funding identified in the district's LCAP and progress towards meeting the minimum proportionality percentage pursuant to 5 CCR 15496(a).
 - The amount for the mandatory 3% reserve for economic uncertainties.
7. Second Interim Budget 2015-16: The PowerPoint presentation for the second interim as of January 31, 2016 demonstrated considerably more detail and included major assumptions. Consistent with the first interim projection, the district presented a high level comparison by major object code. The district identified significant changes from the adopted budget but again used the board-approved operating budget column instead of the adopted budget column in its presentation; therefore, variances from period to period were not representative of the financial activity.

Several restricted resources including the Emergency Repair Program (ERP) and Educator Effectiveness grant amounts were added and the School Improvement Grant (SIG) was decreased. Although the presentation shows that the ERP program was added at second interim, financial records show the revenue was added at first interim. The SIG revenue and expenditures were reduced at second interim by \$2.9 million in the current and subsequent two fiscal years. According to the adopted budget presentation, the SIG was expected to end during the current fiscal year and the multiyear projection at adoption showed revenue and expenditure adjustments of \$1,133,303 in the 2016-17 and 2017-18 fiscal years. The district should confirm that adjustments for the programs described above are presented fairly and not duplicated in the budget and or subsequent two fiscal years.

The district recognized by second interim that the projection for the unduplicated percentage of students was not 90% as originally anticipated in the adopted budget (and presented in the district's PowerPoint presentation to the board/state trustee). The district's certified CALPADS Form 1.17 data collections, dated April 14, 2016 and April 12, 2016, respectively, show that the unduplicated percentage for 2014-15 was 84.42% and 2015-16 76.31% (for noncharter schools) representing a significant drop in funding. During its fieldwork, FCMAT recommended that staff review information collected from the Food Services Department to ensure that information uploaded into the district's official data collection software included all eligible students. It was further recommended that the district contact CDE immediately to request assistance and direction to recertify the current year data after researching the origin of the reporting error.

Recommendations for Recovery

1. The district should clearly articulate in the MYFP how increased funding from supplemental and concentration grant funds correlates with increased or improved services to students identified in the district's LCAP.
2. The district should isolate the reserve for economic uncertainties from the unassigned/unappropriated fund balance.
3. Presentation materials should include both the unrestricted and restricted general fund budget but focus primarily on the unrestricted budget as a true indicator of fiscal stability.
4. The district should examine its MYFP in conjunction with its LCAP to ensure it complies with the requirements of LCFF funding and that it is making progress towards the minimum proportionality percentage pursuant to 5 CCR 15496(a).
5. Business office management should include in the MYFP a comprehensive list of clearly articulated assumptions and factors that are included in the budget and interim process for the financial projections.
6. District staff should continue annual training in budget development, budget assumptions and trend analysis to ensure that the budget and MYFP for the current and two subsequent fiscal years is reasonable and accurately presented.
7. The district should confirm that adjustments for the programs described above are presented fairly and not duplicated in the budget and or subsequent two fiscal years.
8. District staff should review information collected from the Food Services Department to ensure that information uploaded into the district's official data collection software included all eligible students, and contact CDE immediately to request assistance and direction to recertify the current year data after researching the origin of the reporting error.

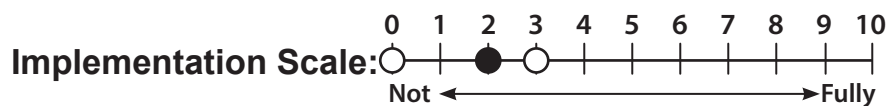
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 3

July 2015 Rating: 3

July 2016 Rating: 2



12.2 Multiyear Financial Projections

Legal Standard

The board ensures that any guideline developed for collective bargaining fiscally aligns with the LEA's multiyear instructional and fiscal goals. Multiyear financial projections are prepared for use in decision-making, especially whenever a significant multiyear expenditure commitment is contemplated, including salary or employee benefit enhancements negotiated through the collective bargaining process. (EC 42142)

Findings

1. The multiyear financial projections prepared by the district should not be utilized to project reliable costs for negotiation purposes until budget variances identified in Standard 12.1 have been verified.
2. The following table shows unrestricted revenues and expenditures based on the district's 2015-16 SACS documents for each reporting period:

UNRESTRICTED								
Unrestricted		Adopted		First Interim		Second Interim		
Descriptions	Object Codes	Projected Totals	Changes/ Adjustments	Projections	% Change	Changes/ Adjustments	Projections	% Change
LCFF	8010-8099	103,729,998		103,389,896			102,029,469	
LEA		97,617,791	337,031	97,954,822	0%	541,133	98,495,955	1%
La Tijera		6,112,207	(677,133)	5,435,074	-11%	(1,901,560)	3,533,514	-35%
		-	-	-	0%	-	-	0%
Total LCFF		103,729,998	(340,102)	103,389,896	-0%	(1,360,427)	102,029,469	-1%
Federal Revenues	8100-8299	\$94,705	-	94,705		-	94,705	
		94,705	-	94,705		11,268.00	105,973	12%
Total Federal Revenues		94,705	-	94,705	0%	11,268	105,973	0%
Other State Revenues	8300-8599	\$8,019,224	-	7,231,669		-	7,136,995	
Total Other State Revenues		8,019,224	(787,555)	7,231,669	-10%	(139,236)	7,136,995	-2%
Other Local Revenues	8600-8799	\$957,852	-	957,852		-	957,852	
Total Other Local Revenues		957,852	-	957,852	0%	46,879	1,007,834	5%
		-	-	-		-	-	
Total Transfers In		-	-	-	0%	-	-	0%
Other Sources	8930-8979	\$-	-	-		-	-	
		-	-	-		-	-	
Total Other Sources		-	-	-	0%	-	-	0%

Contributions	8980-8999	\$(26,410,549)	-	(26,410,549)	-	(26,410,549)	
Restricted - Spec Ed		19,076,260	127,220	19,203,480	1%	485,919	19,689,399 3%
Restricted - Spec Ed-IDEA Preschool		50,509		50,509	0%	-	50,509 0%
Restricted - Spec Ed-IDEA Local Entitlement		258,785		258,785	0%	-	258,785 0%
RRMA		4,121,243		4,121,243	0%	-	4,121,243 0%
Transportation		521,072		521,072	0%	-	521,072 0%
Transportation-SPED		2,382,680	-	2,382,680	0%	-	2,382,680 0%
Total Other Contributions		26,410,549	127,220	26,537,769	0%	485,919	27,023,688 2%
Total		139,212,328	(1,000,437)	138,211,891	-1%	(955,597)	137,303,959 -1%
		\$112,801,779		\$111,674,122			\$110,219,021
Certificated	1000-1999	37,870,128		37,835,311			36,459,910
Teachers		31,928,599	(272,504)	31,656,095	-1%	(865,297)	30,790,798 -3%
All Other		5,941,529	237,687	6,179,216	4%	(510,104)	5,669,112 -8%
Total Certificated		37,870,128	(34,817)	37,835,311	-0%	(1,375,401)	36,459,910 -4%
Classified	2000-2999	10,013,832		9,580,532			10,078,709
Instructional		329,444	47,280	376,724	14%	(40,923)	335,801 89%
Support		4,151,886	(283,575)	3,868,311	-7%	373,237	4,241,548 110%
Supervisors		1,095,846	3,938	1,099,784	0%	(108,008)	991,776 90%
Technical/Office		3,589,594	(257,655)	3,331,939	-7%	198,644	3,530,583 106%
All Other		847,062	56,712	903,774	7%	75,227	979,001 108%
Total Classified		10,013,832	(433,300)	9,580,532	-4%	498,177	10,078,709 5%
Benefits	3000-3999	22,896,591		22,772,162			22,862,338
STRS		3,979,583	(14,863)	3,964,720	-0%	(42,465)	3,922,255 -1%
PERS		1,185,794	152,209	1,338,003	13%	(76,450)	1,261,553 -6%
OASDI/Medicare		1,271,504	124,607	1,396,111	10%	(73,400)	1,322,711 -5%
Health/Welfare		9,764,194	(63,002)	9,701,192	-1%	(79,335)	9,621,857 -1%
UI		23,920	1,337	25,257	6%	2,064	27,321 8%
Worker Comp		3,471,596	95,283	3,566,879	3%	(60,238)	3,506,641 -2%
OPEB Allocated		1,050,000	-	1,050,000	0%	-	1,050,000 0%
Other		2,150,000	(420,000)	1,730,000	-20%	420,000	2,150,000 24%
Total Benefits		22,896,591	(124,429)	22,772,162	-1%	90,176	22,862,338 0%
Books	4000-4999	2,055,350		1,997,350			1,738,309
Textbooks		502,000	(50,000)	452,000	-10%	49,907	501,907 11%
Books/Reference		40,200		40,200	0%	(168)	40,032 -0%
Materials/Supplies		1,311,650	(8,000)	1,303,650	-1%	(335,216)	968,434 -26%
Noncapitalized Equipment		201,500	-	201,500	0%	26,436	227,936 13%

Food		-		-		-		
Total Books		2,055,350	(58,000)	1,997,350	-3%	(259,041)	1,738,309	-13%
Services/Operating	5000-5999	10,919,876		10,780,876			11,688,034	
Travel/Conference		110,850	60,000	170,850	54%	(49,099)	121,751	-29%
Dues/Memberships		95,310	-	95,310	0%	17,788	113,098	19%
Insurance		1,550,000	-	1,550,000	0%	15,946	1,565,946	1%
Operations/Housekeeping		2,610,000	(100,000)	2,510,000	-4%	(4,174)	2,505,826	-0%
Rentals/Leases		986,000	-	986,000	0%	19,163	1,005,163	2%
Transfers/Direct Costs		(72,254)	1,000	(71,254)	-1%	4,840	(66,414)	-7%
Professional/Consulting Services		5,316,371	(100,000)	5,216,371	-2%	898,491	6,114,862	17%
Communications		323,599	-	323,599	0%	4,203	327,802	1%
Total Services/Operating		10,919,876	(139,000)	10,780,876	-1%	907,158	11,688,034	8%
Capital Outlay	6000-6999	40,000		40,000			40,000	
Equipment		40,000	-	40,000	0%	-	40,000	0%
All Other			-	-	0%	-		0%
Total Capital Outlay		40,000	-	40,000	0%	-	40,000	0%
Other Outgo	7000-7999	2,209,662		1,945,292			1,821,078	
Payments to County Office		145,440	-	145,440	0%	-	145,440	0%
All Other Transfers		575,501	-	575,501	0%	7,380	582,881	1%
Interest		671,031	-	671,031	0%	-	671,031	0%
Principal		1,160,953	-	1,160,953	0%	-	1,160,953	0%
Indirect Cost		(1,071,889)	80,905	(990,984)	-8%	(150,556)	(1,141,540)	15%
Indirect Cost-Interfund		(347,687)	(18,962)	(366,649)	5%	18,962	(347,687)	-5%
Interfund Transfers		1,076,313	(326,313)	750,000	-30%	-	750,000	0%
Total Other Outgo		2,209,662	(264,370)	1,945,292	-12%	(124,214)	1,821,078	-6%
Beginning Fund Balance	9791	7,413,922		8,643,635			8,643,635	
Net Change		385,791		184,830			(1,431,795)	
Ending Fund Balance		7,799,713		8,828,465			7,211,840	

- Based on this information, the district's unrestricted fund balance increased slightly at the adoption budget and first interim reporting period, but decreased \$1,431,795 in the second interim period.
- According to interviews with the CBO and state trustee, a 5% salary increase was negotiated shortly after second interim with certificated and classified employees. Three percent was retroactive to July 1, 2015 and another 2% was added effective March 1, 2016 as indicated in the AB 1200 Public Disclosure of Proposed Collective Bargaining Agreement provided to FCMAT for certificated employees. At the time of FCMAT's fieldwork, interviews indicated that a tentative agreement had been ratified by the classified employees' bargaining unit for the same ongoing salary increase, but the agreement had not yet been presented to the board/state administrator for ratification.

5. Section F. Source of Funding for Proposed Agreement in the Public Disclosure of Proposed Collective Bargaining Agreement states the following: “The base funding for LCFF is used for base programs. Supplemental/Concentration funds are used to cover supplement cost above the base.”
6. This fails to identify how the district proposes to fund the salary increase and provides inadequate documentation to support how the increase using supplemental and concentration grant funds increases or improves services for students. In addition, the disclosure represents that this agreement is “a single year agreement, therefore” addressing the source of funding in future years is not applicable. According to the Tentative Agreement signed by the district and the Inglewood Teacher’s Association, the agreement is for the period July 1, 2015 – June 30, 2018 and does not indicate that the salary increase is for 2015-16 only. The district should clearly identify the funding source for the salary increases for the current and two subsequent years. If supplemental and/or concentration grant funds are used, the AB 1200 document should stipulate amounts that are separated by various funding sources.

As mentioned previously, the district’s current year budget and multiyear projection does not reflect detailed assumptions. Based on the fluctuations presented between the adopted budget, first and second interim, such as the large declining enrollment; significant drop in unduplicated student population; and increases in employer contributions for STRS and PERS, it is questionable that the district could substantiate a 5% ongoing salary increase. Each of these variables and assumptions has substantial cost impacts that will have a bearing on the district’s ability to sustain increases in salaries and benefits in future fiscal years.

7. The CBO indicated that the salary increase was calculated using adjustments from vacant and duplicated positions in the position control system, plan changes in the district’s contribution in health and welfare benefit costs, reductions in the SIG program and a one-time settlement with the previous workers’ compensation JPA. Restricted program adjustments and one-time revenues from a settlement should not be used to sustain ongoing salary and benefit adjustments.
8. According to staff interviews, some components of the district’s LCAP may not have been included in the current year budget, and the CBO indicated that expenditures to support the district’s LCAP are not included in the multiyear projections. FCMAT was not provided with documentation that evidenced that guidelines were developed for collective bargaining that fiscally align with the LEA’s multiyear instructional and fiscal goals. The district may not comply with 5 CCR 15496(a) and may need to include large increases in expenditures and services to meet the minimum proportionality percentage requirements by fiscal year 2020-21, the state projected timeline for full implementation of the LCFF.
9. As reported in previous review periods, the district should provide clear documentation to support budget reductions and accountability.

Recommendations for Recovery

1. The district should verify that multiyear projections are adequately supported with ongoing revenues and expenditure reductions that are sustainable. The district should not rely on its MYFP calculations until a full and complete list of assumptions and supporting documentation is reviewed that aligns with district goals and achievable plans.
2. Restricted program adjustments and one-time revenues from a settlement should not be used for purposes of sustaining ongoing salary and benefit adjustments.
3. The district should develop guidelines for collective bargaining that fiscally align with the LEA's multiyear instructional and fiscal goals.
4. Multiyear financial projections should be 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.
5. The district should include a clear and detailed listing of assumptions and a detailed narrative in the MYFP for each year presented, at each reporting period. These should integrate the budget, fiscal recovery plan and the LCAP into the MYFP.

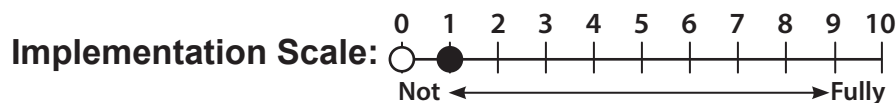
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 1



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 three separate bargaining units:

- The Inglewood Teachers Association (ITA) represents certificated employees, including teachers, special project coordinators, librarians, counselors and nurses.
- The Inglewood Teachers Federation (ITF) represents adult education teachers.
- California Professional Employees (CalPro) represents classified employees.

A leadership team presentation on February 23, 2016 indicates that ITA successfully petitioned to represent the adult education teachers. Future ITA settlements will include adult education teachers.

2. FCMAT's review of board meeting minutes found that four memorandums of understanding (MOUs) had been reached with ITA on June 24, 2015 and AB 1200 public disclosures were board/state trustee approved at the July 29, 2015 board meeting. The MOUs covered the payment of per diem rates for mandatory staff development and the extension of the payment of health benefits to August 31, 2015 for employees laid off in the 2014-15 school year, among other items.

In addition, a tentative agreement was reached with ITA on February 16, 2016. This tentative agreement included two MOUs: one effective July 1, 2015, for a negotiated alternative annual average TK-3 class size enrollment for each school site thorough June 30, 2021; and one for round-table meetings during 2016-17 school year. The new term of the contract is July 1, 2015 through June 30, 2018. This settlement included a 3% increase in salary retroactive to July 2015 plus an additional 2% increase March 1, 2016 and a lower floating cap on district paid health and welfare benefits. Additional increases were provided for some stipends, certifications and hourly rates. An AB 1200 disclosure was approved at the March 15, 2016 board meeting.

Interviews with staff indicated that there was an error in the AB 1200 PowerPoint presentation provided at the March 15, 2016 board meeting regarding the impact of health-insurance modifications on employees. However, interviews with administration indicated it was a typographical error, not an error in the calculation of the fiscal impact to the district or the AB 1200 declarations. FCMAT's review did not include an analysis of the PowerPoint presentation.

Interviews further indicated that the AB 1200 documents regarding the July 1, 2015 through June 30, 2018 ITA tentative agreement were sent to LACOE within the required 10-day period prior to adoption on March 15, 2016. However, the LACOE employee responsible for reviewing the documents was on vacation. Although LACOE instructions for AB 1200 filing do not require that supervisors of individual staff members be copied on such correspondence, it is considered a best practice so that district staff ensure that information is received by the county office for timely review.

3. FCMAT's review of board minutes found that an agreement between CalPro and the district regarding an unfair practice charge filed with the Public Employment Relations Board (PERB) on May 21, 2014, related to layoffs that occurred in 2014, was board/state trustee approved July 29, 2015. While the fiscal impact of the settlement was \$263,766, it was publicly addressed and was outside the scope of AB 1200 reporting requirements.
4. The ITF and CalPro contracts expired June 30, 2014, and the CalPro contract was replaced with a tentative agreement adopted at the April 25, 2016 board meeting. The new term of the contract is July 1, 2015 through June 30, 2018. The compensation and district-paid health insurance components of the settlements were equal to those adopted in the ITA agreement discussed above. An AB 1200 disclosure was approved at the April 25, 2016 board meeting.
5. In the 2013-14 school year, the district had secured employee health coverage with California Schools VEBA, a joint labor-management benefits trust. The unilateral change in health care benefits triggered an unfair practice charge filed by ITA with PERB. The district and ITA reached a resolution on the unilateral change in health care benefits, and the pending unfair labor practice charge was dismissed outside of the PERB process. The agreement between the parties was effective July 1, 2013 through June 30, 2015.

The same level of benefits continue through December 31, 2016, and are then replaced by a floating cap with maximum district payments equal to 110% of the Kaiser rate at each tier (on-party, two-party, or family). The tentative agreements with ITA and CalPro, which include the new health benefit contribution amounts, were approved at the March 15 and April 25, 2016 board meetings, respectively.

Recommendations for Recovery

1. Once a school district loses local control, the Department of Education is the oversight agency. The state trustee's/state administrator's role and responsibilities are subject to the discretion of the superintendent of public instruction, including the authorization to enter into binding agreements. Communication with LACOE is also of vital importance during the AB 1200 process. The parameters of these roles, relationships and responsibilities should be clearly communicated particularly as it impacts binding agreements.
2. The district should continue to fulfill requirements regarding all collective bargaining agreements subject to public disclosure requirements articulated in GC 3547.5(a)-(b).

3. The role of the district public disclosures as required by AB 1200 and AB 2756, including multiyear financial projections, for all agreements reached in accordance with Government Code sections listed above is of paramount importance. Extra care should be taken to ensure that oversight agencies have the full 10-day period to review the filing for accuracy. In addition, all calculations disclosed at the public hearing should be checked for accuracy before inclusion in the board agenda documentation.

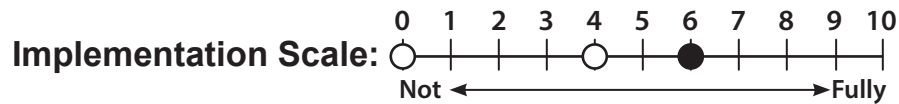
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 4

July 2016 Rating: 6



14.2 Impact of Collective Bargaining

Legal Standard

Bargaining proposals and negotiated settlements are “sunshined” in accordance with the law to allow public input and understanding of employee cost implications and, most importantly, the effects on the LEA’s students. (Government Code 3547, 3547.5)

Findings

1. GC 3547(a) requires all initial proposals of exclusive representatives and the school district to be presented at a public meeting. Additionally, 3547(b) also prohibits meetings and negotiations from taking place until a “reasonable time has elapsed after the submission of the proposal to enable the public to become informed and the public has the opportunity to express itself regarding the proposal at a meeting of the public school employer.” This section of the Government Code requires the district’s initial proposals to be adopted by the public employer after the public has had the opportunity to express itself, and any new subjects arising from negotiations after the initial proposals must be made public within 24 hours.
2. The district’s contracts with its bargaining units require it to sunshine articles and reopen existing agreements or a successor proposal on or before April 1 of each year, particularly those on compensation and fringe benefits. The district sunshined its initial proposals for the 2014-15 contract year for both ITA and CalPro at the November 19, 2014 board meeting.

The district modified its ITA initial proposal and opened it for public input at the May 20, 2015 board meeting. The district also modified its proposal to CalPro at its March 18, 2015 board meeting.

3. ITA sunshined its initial proposal at the April 15, 2015 board meeting. ITA added an additional article to its initial proposal, which was included on the September 9, 2015 board meeting agenda.
4. CalPro sunshined its initial proposal at the May 20, 2015 board meeting.
5. Interviews indicated that while the April 1, 2016 date for sunshining articles had passed at the time of FCMAT’s fieldwork, there was an agreement with both bargaining units that the date memorialized in ITA and CalPro agreements would be waived. Interviews indicated that the exception to contract terms had not been memorialized in writing.

Recommendations for Recovery

1. The district should ensure the fulfillment of all collective bargaining proposals and agreements subject to public disclosure requirements articulated in GC 3547, 3547.5.

2. Any agreed-upon exceptions to contract terms and timelines should be memorialized in writing.

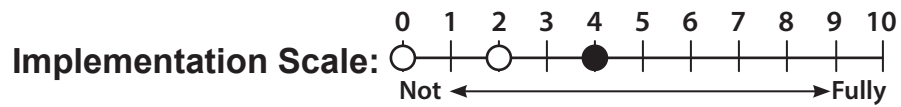
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 4



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 supervising staff in discussions on potential contract modifications or eliminations of positions with bargaining units and unrepresented personnel.
2. FCMAT's interviews indicated that district administration sought input to the collective bargaining process from principals and other certificated personnel in 2015. Staff stated that directors and managers of the CalPro unit members were not asked to provide input on the collective bargaining agreement before the district's initial proposal at the November 19, 2014 or the revised proposal at the March 18, 2015 board meeting. All administrators interviewed indicated that they anticipated they would be asked for input before sunshining the next bargaining proposals.
3. Interviews indicated that the impact to the budget of several proposed contract modifications is being analyzed before consideration. Calculations supporting the difference between current ITA contract language and the tentative agreement were provided in the PowerPoint presentation during the March 15, 2016 board meeting.
4. To provide fiscal, employee management and program support, an effective bargaining team includes members who represent various perspectives and disciplines and are aware of characteristics in contracts that impede effective delivery of LEA services. This team approach allows multiple perspectives and differing opinions on how to modify agreements to best meet district goals and objectives. During this review period, the ITA district bargaining team did not reflect this philosophy. The previous CBO attended negotiations meetings until his departure, and the only other members regularly representing management were the executive director of human resources and legal counsel. The district reported that it augmented the team as necessary with site administrators or department heads depending on the contract language under review.

5. FCMAT reviewed board minutes and supplemental documents supplied by district staff and administration and found that a tentative agreement had been reached with ITA on February 16, 2016. This tentative agreement included a MOU, effective July 1, 2015, for a negotiated alternative annual average TK-3 class size enrollment for each school site through June 30, 2021. This alternative to the stipulations in accepting state augmentation funding for TK-3 maintains class size for grades TK-3 not to exceed 28:1, except at La Tijera Charter School. In addition to increases in salary, the agreement included a reduction in the uncapped cost of the highest HMO plan (a floating cap for the district's maximum contribution) for medical insurance, which will decrease the fiscal impact of future health increases to the district.
6. FCMAT could not determine if the articles addressed would improve academic achievement for students. However, items related to class size, workdays and hours of employment, leave provisions, lowering the cap on health and welfare benefits and term of contract may have an immediate positive fiscal impact and support long-term stability for the district's fiscal recovery. The contract aligns with the LCFF for grade span adjustment funding for TK-3 class sizes, and conforms leave provisions to new statutes, which are all fiscally prudent.
7. The ITF and CalPro contracts expired June 30, 2014, and the CalPro contract was replaced with a tentative agreement adopted at the April 25, 2016 board meeting. The new term of the contract is July 1, 2015 through June 30, 2018. The compensation and district-paid health insurance components of the settlement were equal to those adopted in the ITA agreement discussed above. The CalPro contract included displacement rights and procedures.
8. A review of board minutes showed that confidential discussions on negotiations regularly take place in closed-session board meetings. At the time of FCMAT's fieldwork, interviews indicated that a board workshop would be provided by the California School Boards Association regarding governance and leadership. The workshop was conducted on May 14, 2016, and the meeting minutes indicate that conversations included a focus on setting norms to establish a positive culture and effective communications, which directly supports this standard. Conversations also focused on drafting a governance work plan to address all of the FCMAT standards by March 2017. A critical component of board training involves information on the need for confidentiality and acceptable protocol as they relate to collective bargaining.
9. A leadership team presentation dated February 23, 2016 was performed to provide managers with an in-service on the implementation of the ITA tentative agreement. This presentation also indicates that ITA successfully petitioned to represent the adult education teachers, who were represented at that time by the ITF. Future ITA settlements will include adult education teachers, which reduces the number of bargaining units and contracts administration needs to support.

Recommendations for Recovery

1. The input process before the public hearing for initial proposals should be expanded to be more inclusive in identifying characteristics in contract language to ensure effective delivery of district services.
2. The district should continue to evaluate decisions and their multiyear impact on all collective bargaining agreements.
3. The district's ITA/ITF bargaining team should include the CBO, and the district should also consider including site administrator representatives. The district's CalPro bargaining team should include the CBO, and the district should also consider including a department manager and a site administrator representative.
4. 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.

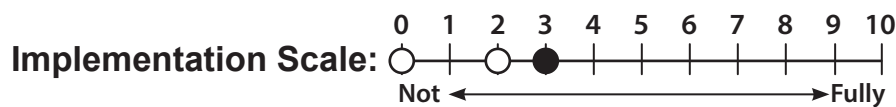
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 3



15.2 Management Information Systems

Professional Standard

Management information systems support users with information that is relevant, timely and accurate. Assessments are performed to ensure that users are involved in defining needs, developing specifications, and selecting appropriate systems. LEA standards are imposed to ensure the maintainability, compatibility, and supportability of the various systems. The LEA ensures that all systems are SACS-compliant, and are compatible with county systems with which they must interface.

Findings

1. The district does not have a technology committee where users of information systems provide input regarding clearly defined needs. This lack of communication between all those affected increases the risk of failure in implementing and supporting new and existing information systems.
2. The IT Department had contracted with a .625 FTE consultant to provide programming integration support; however, in September 2015 the consultant terminated services, leaving the district without any programming and integration support. The district plans to hire a 1.0 FTE database administrator to provide data integration support and primary support for CALPADS. Many tasks that should be automated are still completed manually, including integrating systems to update and transfer human resource information from HRS to Aeries for CALPADS reporting. The lack of automated integration and the resulting manual processes used for data integration increase the risk of corrupting data and inaccurately reporting this information to internal and external users.
3. The district uses financial management software provided by LACOE that complies with SACS for uniform statewide financial reporting.

Recommendations for Recovery

1. A district technology committee should be formed to address the use of technology throughout the district. Members of the committee should include qualified representatives from each division and/or department and the school sites. The committee members should be familiar with the needs of their respective departments, divisions, or sites. The committee should meet no less than every other month to ensure that all those affected have an opportunity to share technology plans and needs. The IT Department should present current and proposed projects to the committee. Meeting agendas, minutes, and other materials should be documented and made available to all committee members before and after each meeting. The committee should be chaired by the director of the IT Department.

2. The district should ensure that the planned database administrator position focuses on improving the quality of data integration and reporting especially in the area of HRS to Aeries data integration related to CALPADS.

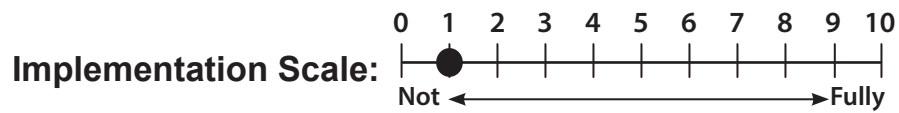
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 1



15.3 Management Information Systems

Professional Standard

Automated systems are used to improve accuracy, timeliness, and efficiency of financial and reporting systems. Needs assessments are performed to determine what systems are candidates for automation, whether standard hardware and software systems are available to meet the need, and whether or not the LEA would benefit. Automated financial systems provide accurate, timely, and relevant information that conform to all accounting standards. The systems are designed to serve all of the various users inside and outside the LEA. Employees receive appropriate training and supervision in system operation. Appropriate internal controls are instituted and reviewed periodically.

Findings

1. As part of mandated CALPADS reporting, certain data elements in Aeries related to staffing must have current and accurate data. This is to ensure accurate staff reporting when that data is extracted from Aeries and posted to CALPADS. The main source of this staffing data is the HRS system.
2. In September 2015 the consultant who had been assisting with CALPADS reporting for the past several years terminated services with the district. At approximately the same time, the previous IT director also terminated employment with the district. The district hired another consultant to assist with CALPADS reporting for the 2015-16 school year. The staffing information in Aeries is manually updated in a task previously performed by the prior consultant but is now performed by a CALPADS processing team consisting of the new CALPADS consultant, the network analyst, the director of research, assessment and evaluation, and the lead data technician.
3. Several times a year, the new CALPADS processing team receives a paper report from the HR Department containing the data extracted and reported from the HRS system and manually enters the data into Aeries. When the data is submitted to CALPADS from Aeries, error reports provide the team with a list of missing fields, but the team cannot readily determine the source of the error. Possibilities include inaccurate data reports provided by the HR Department, errors in extracting and reporting from HRS, and/or a data entry error by the team during manual updating. This lack of automation between HRS and Aeries creates potential errors in reporting CALPADS data and is not an efficient use of the team's time. The district should consider options to automate data submission from Aeries to CALPADS.

There is still no formal documentation for the processing of CALPADS data specific to district operations and the generation of student information that becomes the basis of supplemental and concentration grant funding, nor has a district staff member cross-trained to support the CALPADS process. This lack of documentation and backup support coupled with the departure of the previous CALPADS consultant resulted in an expensive and very labor intensive reporting of CALPADS information. Additional information regarding the accuracy of CALPADS reporting can be found in Standard 9.2 and Standard 9.4.

The district lacks a comprehensive professional development plan for many of its information systems. The district's technology plan for 2013-16 includes results from technology proficiency surveys of administrators, teachers and support staff. The plan presents an analysis of these surveys and calls for relevant professional development to address the training needs of these groups. It also addresses the need to develop and distribute a calendar of training activities. These steps have not occurred, and there is no comprehensive, districtwide technology professional development training.

4. The previous CBO left the district in September 2015. The CBO had created a new custom budget reporting system for sites and departments that provided greater detail in the account codes and descriptions than what the PeopleSoft system produced. The reports generated used data downloaded nightly from PeopleSoft and then used by Microsoft Access to generate customized reports. These reports could also be emailed directly to the requester. With the departure of the CBO, these budget reports are no longer generated. Though school site principals have online access to their site budgets through the PeopleSoft financial system, little support is provided to them in how to access or interpret these reports. Several principals indicated that they have not seen their site budgets this fiscal year.
5. Correction of errors in the position control system continues to be a focus of both the business and HR offices during this review period. Current efforts include identifying and eliminating those open and budgeted positions, which have not or will not be filled. LACOE continues to provide training and guidance in position control system use and configuration.

Recommendations for Recovery

1. The district should automate the integration of appropriate data from HRS to Aeries to provide accurate CALPADS data.
2. The district should immediately begin the detailed documentation of the CALPADS data gathering and reporting process as it relates to the district's internal operations. A district staff member should be selected to begin cross-training on the CALPADS process using this documentation as a training tool. A permanent staff member should be identified as responsible for CALPADS processing and reporting.
3. Although a large portion of a professional development needs assessment was completed to prepare to issue the district's technology plan, a complete skills assessment of administrators, teachers and support staff should be performed to better use the information systems utilized by the district. The district should assign district staff, coordinate with the county office, and/or arrange for qualified consultants to regularly provide professional development. The schedule and location of trainings should be posted on the district website, and sign-in sheets for employees who have attended the trainings should be maintained.

4. The business office should perform an assessment of school site administrators' and department managers' knowledge of obtaining and understanding their budgets. From this data, the business office should develop training materials and conduct workshops as needed on this subject.
5. Resources in the business office should continue to be focused on correcting errors in position control to ensure accurate and efficient payroll generation and budgetary data. This will continue to require a high-level of coordination between human resources and the business office.

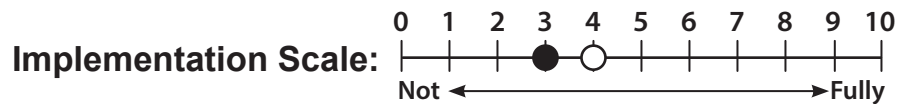
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 3



15.7 Management Information Systems

Professional Standard

Hardware and software purchases conform to existing technology standards. Standards for network equipment, servers, computers, copiers, printers, fax machines, and all other technology assets are defined and enforced to increase standardization and decrease support costs.

Requisitions that contain hardware or software items are forwarded to the technology department for approval before being converted to purchase orders. Requisitions for nonstandard technology items are approved by the information management and technology department(s) unless the user is informed that LEA support for nonstandard items will not be available.

Findings

1. Until approximately six years ago, the district had a technology committee that established hardware and software standards districtwide. Now, the district's IT director establishes standards for PC desktop and laptop computers as well as software applications for the district's Hewlett Packard (HP) computers. The director of IT also sets the standards for software configuration for these computers, but these standards are not published. Standards for computer hardware are reviewed only when the existing standardized computer is no longer available from the manufacturer, or special pricing is no longer available.
2. As in the past, the same hardware standards are applied to student, teacher, and administrative computers and are available on the district's website. These standards, which are designed for administrative computer use, lead to increased expense for some computers because not all school site users need the same hardware configuration.
3. The use of the PeopleSoft financial system for routing technology purchase requisitions for approval has allowed the IT director to review most technology purchases to ensure conformity; however, enforcing the existing computer standards is more difficult because of the lack of administrative regulations, published policies, or procedures. There is no formal method for a user who is purchasing nonstandard equipment to request an exception to the standards, and purchasing nonstandardized equipment can lead to the following:
 - Increased acquisition costs
 - Unfamiliarity of nonstandardized equipment
 - Increased amount of time for technical support
 - Equipment that is not compatible with the network configuration
4. Published standards do not exist for network equipment, servers, copiers, printers, or fax machines.

Recommendations for Recovery

1. After forming a technology committee, the district should establish a subcommittee to set and review hardware and software standards. This subcommittee should be led by the IT Department and should meet quarterly at a minimum. When standards are changed, they should be posted on the district's website, and appropriate staff should be contacted and made aware of the changes.
2. The standards set by the committee should be enforced, and coordination with the Purchasing Department should be improved to ensure any nonstandard technology acquisitions are routed to the IT Department for its review and to ensure the equipment is compatible with the district's network configuration.
3. The district should develop a formal process for staff to use when requesting equipment that is an exception to standardized technology items. Administrative regulations that document the acquisition of all technology purchases should be developed and adopted.
4. The district should consider adding to the standards different computer configurations for student, teacher, and administrative systems. In many cases, systems used by students may not require the same storage capacity, memory, or monitor size as those used by staff. Cost savings may be realized depending on the number of computers purchased.
5. The district should publish on the IT Department's website a complete list of technology standards for network equipment, servers, copiers, printers and fax machines.

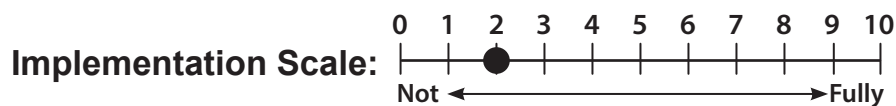
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2



15.8 Management Information Systems

Professional Standard

An updated inventory includes item specification for use in establishing standards for an equipment replacement cycle and rotating out obsolete equipment. Computers and peripheral hardware are replaced based on a schedule. Hardware specifications are evaluated yearly. Corroborating data from work order or help desk system logs is used when this data is available to determine what equipment is most costly to own based on support issues. The total cost of ownership is considered in purchasing decisions.

Findings

1. The district continues to lack a formalized board-approved life-cycle replacement plan for critical network infrastructure equipment such as routers, switches, servers, and data storage. The 2013-16 technology plan states “Inglewood Unified applies an overall 4-5 year lifespan for computers in order to maintain student to computer ratios and to achieve academic objectives related to technology.” However, there is no formal policy for replacement of computers to support this goal. This lack of 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 a Web-based help desk system from Numara that can track users’ hardware and software configurations; however, the district is actively researching the use of the SchoolDude help desk system as a possible replacement. Requests for services are submitted online and assigned to the technicians by the IT Department’s director. To meet the needs and support of the California Assessment of Student Performance and Progress (CAASPP) online testing, the district hired 10 new part-time computer technicians on April 1, 2016. These 10 will join three other part-time computer technicians who were hired in 2014-15 for a total of 13. These temporary employees work six hours a day and are scheduled to be released at the end of the school year. Their primary role at the sites is to provide support to the online testing and use the remaining time to provide additional technical support where needed. However, as in the prior review period, not all requests are submitted through the help desk system. Instead, approximately half the requests for service are received through phone calls or emails to the IT Department’s technicians. The district cannot accurately capture information about trends in hardware or software problems including the total of service requests, common problems, average turnaround time, and individual staff workloads when only half the requests are logged into the help desk system.
3. In April 2015, the district contracted with AssetWorks to perform a physical inventory of items with an original cost of \$500 or greater. The contract also included the district’s use of AssetWorks’ AssetMAXX online inventory system. Items inventoried by AssetWorks will be populated in the AssetMAXX system, and the contract includes training for district staff in the system’s use for retrieving and adding information. At the time of FCMAT’s fieldwork, staff had not yet been trained. Additional information regarding the physical inventory is contained in Standard 16.1.

4. The warehouse clerk receives technology equipment shipped to the district's warehouse. This clerk tags the equipment and enters the appropriate information into an Excel spreadsheet, which is not shared electronically with anyone else. When AssetWorks performed the physically inventory this year, the warehouse clerk was not asked for her Excel inventory data, which could have been used to help in the reconciliation process described in the AssetWorks agreement. The warehouse clerk had not been trained in the use of the AssetMAXX system at the time of FCMAT's fieldwork.
5. As reported in the prior review period, the warehouse clerk does not receive all technology equipment since some shipments are delivered directly to the school sites. When the warehouse clerk is informed of this, the clerk travels to the site, tags the items and enters the information into the Excel spreadsheet. Computer purchases from IntelliTech; however, include the vendor applying inventory tags, shipping the computers directly to the sites and supplying the district with a periodic report containing the model, serial number and asset tag number. In coordination with the efforts of the warehouse clerk, this helps track assets. Except for assets that fall into the IntelliTech contract, since IntelliTech applies the asset tags in those cases, the district should have a policy that requires all technology equipment and any other fixed assets to be delivered directly to the district's warehouse.

Recommendations for Recovery

1. The district should create a formalized life-cycle replacement plan for computers, peripherals, and critical network infrastructure equipment such as routers, switches, servers, and data storage.
2. The district should establish and enforce a process for ensuring that all requests for assistance from the IT Department, including requests for noncomputer-related technical support, are logged into the Numara help desk system. This will allow the quantification of services and provide information to the IT Department's management on how best to allocate resources and justify staffing to provide acceptable service levels.
3. Information on all fixed assets should be entered into a centralized database, such as AssetMAXX, that can be accessed by appropriate staff throughout the district. Appropriate staff should immediately receive training on inventory procedures and how to enter and maintain data in the AssetMAXX online system.
4. The district should have a policy that requires all technology equipment and any other fixed assets to be delivered directly to the district's warehouse to ensure that all fixed assets are properly received and tagged for inventory purposes.

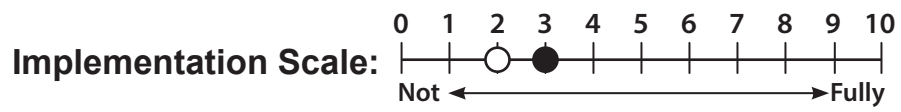
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 3



15.10 Management Information Systems

Professional Standard

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

Findings

1. The district uses Chromebooks to administer the Smarter Balanced Assessment Consortium tests. During testing in early 2015, there were many instances of wireless connectivity problems with the Chromebooks during testing. As a result of the problem, school sites were instructed to limit the use of the Internet for nontesting purposes during the testing windows. Subsequent research by district technology staff discovered a limitation of the existing Cisco 5510 Adaptive Security Appliance firewall, which was restricting the total number of connected devices and limiting bandwidth. Modifications to the wireless system configuration and the purchase of a next-generation Palo Alto 5050 firewall resolved the connectivity problems.
2. The new director of IT reports to the chief academic officer. The previous director of IT reported to the chief deputy superintendent. During the prior review period, the IT Department had a loss of educational focus, and the previous director was not regularly meeting with principals and Educational Services groups. Under the new reporting structure, the director of IT is meeting weekly with all directors in Educational Services and attends all principals' meetings.
3. The district bandwidth of 1 Gbps to each school site, provided by fiber connectivity, is sufficient, and the impact of assessment testing on the district's bandwidth to the Internet is minimal with a 1 Gbps Internet connection provided by the county office.

Recommendation for Recovery

1. The director of IT should continue to meet regularly with Educational Services Division staff and attend principals' meetings to understand the district's educational goals and align human and fiscal resources to support those goals.

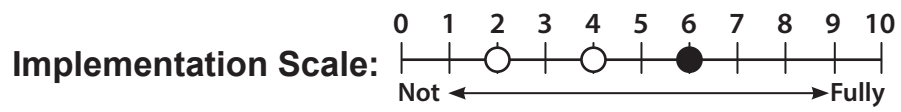
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 6

July 2015 Rating: 4

July 2016 Rating: 6



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. As part of the Microsoft Education Technology K-12 Voucher Program, a payment of \$397,598.14 was made to the district on November 12, 2015 leaving a zero balance available. The district received all funding for which it applied through this program. This information was found on the program website at www.edtechk12vp.com, and this program is now closed. Some funds were used to purchase the Palo Alto firewall.
2. Over the past year, planning and execution of E-Rate discounts has deteriorated over the previous review period. This is primarily because of staffing instability resulting from staff turnover in the Business Services Department and inconsistency of leadership in the IT Department.
3. The director of IT was listed as the contact, and the chief deputy superintendent was listed as the authorized certifier on the E-Rate application Form 471 completed by the district and dated April 16, 2015. This particular application was for replacement of the district's aging network infrastructure hardware for \$812,806.47. When the federal E-Rate administration agency, the Universal Service Administrative Company (USAC) tried to contact the two staff members for questions regarding the application, the two listed employees were no longer employed by the district. After seven days without a response, USAC notified the state E-Rate coordinator, which was the first step in ruling the application invalid. However, the district's E-Rate consultant intervened and explained to USAC the staffing and financial situation at the district, and USAC agreed to extend the timeline for response. The district was able to modify the contact information, and USAC accepted the change and approved the funding. If the E-Rate consultant had not been checking the status of the application each week, this funding would have been lost.
4. Although the district has developed a technology plan, the lack of a clearly approved strategic plan to address future and ongoing infrastructure needs in the budget has not allowed the district to adequately fund a scheduled replacement of aging network infrastructure. However, last year a thorough review of the district's wide area network (WAN) and wireless infrastructure by a contracted vendor resulted in a list of onetime network infrastructure to be replaced or added. This equipment was part of the district's E-Rate application and was approved for funding at a 90% discount. At the time of FCMAT's fieldwork, the equipment had not yet been ordered though there have been internal discussions on the request for proposal (RFP) process. The district has until July 2017 to purchase and install the equipment or it will lose the approved discount funding.

5. Beginning in the 2009-10 fiscal year, the district has used an independent consultant to provide E-Rate consulting services and prepare district claims. This practice has continued into this reporting period.
6. The district still does not hold annual E-Rate planning meetings representing key departments including Business, IT, Facilities, Food Services and Curriculum. The purpose of these meetings should be to assess the district's needs and budgeting for equipment and services that may be partially funded through the E-Rate process.
7. The district continues to provide limited invoice summary information from its telecommunications providers to the district's E-Rate consulting company. This makes it extremely difficult for the consultant to ensure that all California Teleconnect Fund and E-Rate discounts available to the district are properly included in the E-Rate application. At a minimum, quarterly detailed statements should be provided to the consultant.
8. The district continues to receive California Teleconnect Fund discounts for some or all of the eligible telecommunication services, and the district's E-Rate consultant periodically checks vendor invoices to ensure that the appropriate discounts are applied.
9. The district's E-Rate applications, both dated April 16, 2015, state that the percentage of students in the district eligible for the National School Lunch Program (NSLP) is 91%, which qualifies the district for an 85% discount on eligible hardware and a 90% discount on eligible internet and data communication services. Direct certification is a process where the local education agency can electronically match its student data with data provided by state or county agencies. The data from these government agencies includes information on residents within the school attendance boundaries who receive nutritional assistance. The purpose of the match is to identify students who are eligible for free and reduced-price meals. The percentage of free and reduced-price meals is used as a basis for discounting products and services through the national E-Rate program.
10. Because E-Rate discounts are often awarded well into a fiscal year, vendor invoices from telecommunication companies in the first part of the year do not necessarily reflect the E-Rate discounts that will be applied subsequent to application approval.
11. When the discounts are approved, a credit is placed on the invoice. From that credit amount, the district pays invoices, slowly reducing the remaining credit balance. This credit balance can easily be in excess of \$100,000. The district has been more aggressive in pursuing credit balances and now receives payments from a number of the vendors where credit balances are significant.
12. The district has retained the services of Spyglass to assist in auditing the telephone circuits throughout the district. Spyglass will assist the district in finding unused lines, which are still being billed by the service provider. The district can then verify that the line is not needed and cancel service on that line, resulting in ongoing cost savings.

Recommendations for Recovery

1. The district should formalize its strategic vision and planning for the use of the networking infrastructure to adequately fund future equipment upgrades. Although the district has begun to address its most important infrastructure needs this year, a formalized and approved plan that is represented in its multiyear budget will help ensure funding for future upgrades. The district should create a committee to address the approved E-Rate application for network infrastructure hardware and determine a timeline for the RFP and installation that meet required deadlines for funding purposes.
2. The district should continue to utilize an outside consultant to provide E-Rate consulting services and prepare district claims. The district should also work with the consultant to ensure that listed contact information on all E-Rate forms are accurate and that both parties are monitoring appropriate timelines.
3. The district's E-Rate committee should meet each year in the late summer/early fall to discuss the upcoming E-Rate timeline, potential funding opportunities and to review existing E-rate discounts to determine if they will be reapplied for in the following year.
4. During the year, key individuals such as those from the Business, IT, Facilities, Food Services and Curriculum departments should meet regularly to better understand the availability of E-Rate discounts and possible funding levels. The district's eligibility percentage for free and reduced-price meals is near threshold levels of E-Rate funding. The district should have contingency plans for both the amount funded and those deferred on E-Rate applications.
5. The district should ensure that quarterly detailed statements are provided to the district's E-Rate consulting company so that all available California Teleconnect Fund and E-Rate discounts are properly included in the E-Rate application.
6. District staff should continue to monitor the vendor invoices and the expected E-rate and California Teleconnect Fund discounts for eligible services.
7. The district should continue to review direct certifications in detail to ensure that all eligible free and reduced-price meal counts are accurate to maximize eligibility for programs funded based on these statistics.
8. The district should continue to request a check from the vendor in cases where E-Rate discounts generate significant credits that cannot be used within the fiscal year.
9. District staff should follow-up on the analysis provided by Spyglass to ensure that all unused telephone lines are disconnected and no further invoicing occurs on these circuits.

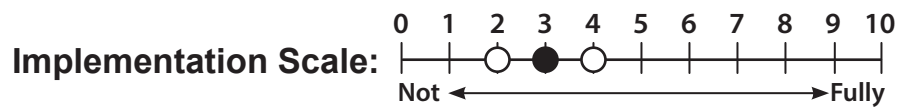
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 3



16.1 Maintenance and Operations Fiscal Controls

Legal Standard

Capital equipment and furniture is tagged as LEA-owned property and inventoried at least annually.

Findings

1. Governmental Accounting Standards Board (GASB) 34, issued in June 1999, requires fixed asset records to be maintained in a complete, accurate and detailed manner. Public entities must report all capital assets owned in the governmentwide statement of net assets, including a report of depreciation in the statement of activities at year end. This allows public entities to report the change in net assets during the fiscal year.

The reporting requirement for GASB 34 attempts to appropriately value district assets and specifies that fixed asset records include acquisition date, historical cost, depreciation and useful life of the asset in accordance with generally accepted useful lives for the type and class of asset. Districts must also comply with Education Code Section 35168 for items that meet the definition of a capital asset when the current market value exceeds \$500 per item, and the inventory must include the date of acquisition, the location of use, and the time and mode of disposal. A physical inventory is required every two years.

2. The sale of surplus property is governed by Board Policy 3270 as well as Education Code Sections 35168, 17540-17542, and 17545-17555, which establish safeguards to account for and protect district owned property. The Education Code requires a specific detailed process for disposing of surplus assets and using those sale proceeds. The district salvage procedures in its Purchasing Department manual do not support the reporting requirements under Education Code 35168, requiring inventory to be tracked as to the time and mode of disposal. They also do not provide proper internal control, possibly allowing valuable items to be disposed of without proper review.
3. On April 15, 2015, the board/state trustee approved the services of a vendor to perform a fixed asset inventory and asset management services, which include barcode tagging, asset exception reporting and providing certified appraisal reports. A physical inventory and tagging generated a fixed asset report published June 30, 2015.

District staff reported that they do not tag food service and some other items, and the lack of food service equipment listed at Inglewood High School or at the Food Services Department on the appraiser's report, indicates that some items may be missing from the initial inventory. Interviews with staff indicated that several surplus gas ovens purchased in 2013-14 are located in the Food Services Department, but none were listed in the inventory. Interviews indicated several items shipped directly to the sites in fall 2015 were stolen before tagging. There is no evidence that an exception report was produced and it appears that some assets may have been missed or mislabeled as to location (also discussed in Standard 17.1).

4. At the time of FCMAT's fieldwork, the State Controller's Office had not yet completed its audit of the district's books for the year ended June 30, 2015. The independent audit dated June 30, 2014 is complete. Findings continue to include concerns about the accuracy of the asset valuation.
5. Documentation used to support the vendor selection for the fixed asset system indicates there is an online, interactive update system. Based on interviews with staff, FCMAT was unable to ascertain which person or division was responsible for maintaining the records since the physical inventory. Interviews indicated that district online updates for new acquisitions and disposals have not been entered to maintain the initial 2015 database. Interviews indicated that neither the purchasing staff responsible for identification of items to be tagged, nor staff responsible for the tagging were instructed on how to proceed with duties after the physical inventory.
6. The documented tagging procedures are not the same as those identified by site staff. It is unclear if the district has established sufficient receiving procedures and protocols when physical inventory items and/or textbooks are shipped directly to school sites. Interviews with staff indicated that one employee tags some of the technology equipment, and some is tagged by the vendor.
7. Employees responsible for tagging inventory are not cross-trained, and no one is assigned to tag furniture, Maintenance, Transportation or Food Service items. Findings included in the June 30, 2012, June 30, 2013 and June 30, 2014 annual audit reports include material weaknesses specifically related to inventory and fixed assets. The recommendations were not implemented and these findings contributed to the qualified opinion given by the State Controller's Office as it relates to the reporting of the general fund on state compliance from the report dated June 30, 2014.
8. The Purchasing Department has created forms for salvage of equipment items and for the collection of discarded books and materials that school sites may use to document obsolete inventory. A different Excel spreadsheet was provided to support the 2015 surplus textbooks, which did not provide the same information as the salvage forms. Forms supporting board action show that school sites and divisions periodically use the form, but it is generally not fully completed. Additionally, the information is not used as documentation to support the items sold to salvage, or to update the fixed asset list. Of the forms reviewed, several were missing serial numbers and/or fixed asset tag numbers.
9. Once purchases are added to the fixed-asset log, no evidence was provided that the items are tracked as to their physical location or disposition. Interviews indicated that no one has asked to review the fixed asset log since the 2015 physical inventory. FCMAT observed pallets of electronic items in the maintenance yard awaiting inventory prior to disposal. Sites are responsible for listing their own assets prior to pick up, but these items were unidentified, and staff seemed uncertain what to do with the pallet of surplus items and who was responsible to inventory the equipment now that it was in the maintenance yard.

10. The state trustee approved a service agreement with The Liquidation Company on July 15, 2015 to conduct an “unreserved auction for the sale of all surplus property,” This is the only surplus property vendor approved for the 2015-16 fiscal year. At the time of FCMAT’s fieldwork, the district had only deposited one check (\$185.18) as a result of the disposal of obsolete and surplus items over the last 12-month period. The check was received from SA Recycling, a vendor with no 2014-15 or 2015-16 board/state trustee approval to transact recycling services on behalf of the district.
11. The board/state administrator took action November 18, 2015 to dispose of furniture and equipment related to the relocation of a high school campus. District staff reported that the Accounting Department has not received any checks as a result of the sale of surplus items or textbooks since May 2015, and that cash received from disposal firms prior to 2014 were used for department social functions. FCMAT’s inquiries of district staff regarding the disposition of district surplus items confirmed that the employees responsible for this function do not follow all of the district salvage policy and procedures, have limited knowledge of board-adopted policies or the Education Code, and did not use best practices related to chain of custody regarding salvage policies and procedures.

FCMAT’s review of 2014-15 lists of surplus items from the food service program found that payments were deposited in the district’s general fund instead of the cafeteria fund. This means that money received from the sale of surplus items was not credited to the fund from which the original expenditure was made. Instead, these funds were placed in the general revenue accounts. This is true across all categories including Title I, Carl Perkins Career and Technical Education, and cafeteria assets (discussed in Standard 17.1.).

12. District administrators reported that all campuses have an inventory system for textbooks, but textbooks inventoried in the warehouse are not tagged. The textbook clerk was out on an extended medical leave for the beginning of both the 2014-15 and 2015-16 school years. There was no evidence that instructional materials were tagged or shipped to other campuses before the purchase of new materials in 2014-15; however, the director of research, assessment and evaluation assumed the clerk’s duties and worked with campuses to meet instructional demand, with existing inventory, in 2015-16. 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.
13. Interviews and documents provided indicated that several books, some purchased as recently as 2015, were surplus and disposed of in the 2015-16 fiscal year. No board/state administrator action was taken to declare them obsolete, and the district’s general ledger showed that no funding from the sale of instructional materials was deposited in the past three years. As a result, no funds were used to replenish accounts for instructional materials.

Recommendations for Recovery

1. The district should conduct a physical inventory at least every two years and ensure that all capital assets valued at more than \$5,000 and other assets valued \$500 to \$4,999 are fully accounted for in the inventory ledger. If the perpetual inventory has not been maintained since the 2015 physical inventory was conducted, the district should consider an annual inventory until roles and responsibilities are assigned. An exception list should be generated to support internal controls.
2. The independent appraisal company should be provided with a complete list of disposed assets and lost/stolen items for independent verification.
3. All capital assets should be tagged. This should not be limited to technology equipment. Individuals responsible for tagging should be clearly identified and informed of these job duties, or the individual who currently tags some of the items should be assigned to tag all of them.
4. Receiving protocols and policies should be developed and distributed to the sites related to textbooks and physical inventory items that are shipped directly to school sites.
5. An employee should be assigned to maintain the online component of the inventory management system. All individuals involved in the asset identification, reporting and tagging process should be properly trained.
6. Policies for tagging assets shipped directly to the campuses, or divisions, should be followed and widely distributed.
7. Individuals performing textbook inventory control and asset tagging should be cross-trained so that the functions can be performed in their absence.
8. The auditor recommendations for compliance with internal controls for inventory, fixed assets and disposal of assets should be implemented. School sites and divisions should utilize the salvage/equipment items form to document obsolete inventory as well as lost or stolen items to the district office.
9. Board Policy/Administrative Regulation 3270 and district salvage procedures should be updated to provide staff with comprehensive guidance regarding surplus assets and instructional materials.
10. District management, sites and staff associated with the disposition of district surplus items should be trained in the execution of Board Policy 3270, the Education Code and best practices as it relates to chain of custody regarding salvage policies and procedures.
11. The processing and disposal of surplus assets and instructional materials should be centralized. District-approved disposal firms should have their agreement and terms approved by the state administrator.

12. Money received from the sale of surplus items should be credited to the fund from which the original expenditure was made in accordance with Education Code requirements.
13. Textbooks from the district's centralized inventory should be offered to sites prior to purchasing new items.
14. Board/state administrator action declaring instructional materials obsolete should preclude any disposal. Safeguards related to the disposal of surplus or undistributed obsolete instructional materials should be implemented.

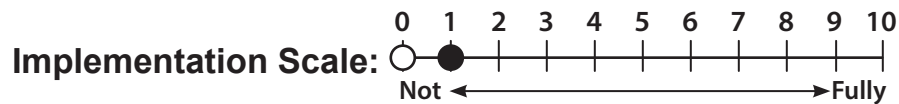
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 1



17.1 Food Service Fiscal Controls

Professional Standard

To accurately record transactions and ensure the accuracy of financial statements for the cafeteria fund in accordance with GAAP, the LEA has purchasing and warehousing procedures to ensure that these requirements are met.

Findings

1. Unaudited actuals for the 2013-14 fiscal year show that the ending balance in the cafeteria fund was depleted to (\$80,639), and required a loan from the unrestricted general fund to support the program, which was booked at the first interim reporting period.
2. Unaudited actuals for the 2014-15 fiscal year indicate that the ending fund balance was \$920,296, and the cafeteria fund would not require a general fund contribution.
3. The food service accounting records indicate that the income for 2014-15 outpaced spending by approximately \$1 million. The fund balance for the cafeteria fund has greatly increased in the last fiscal year, as shown in the chart below, primarily because of the decrease in charges to the supplies component of expenditures:

<i>Cafeteria Fund – Unaudited Actuals, 2012-13 through 2014-15</i>			
Unaudited Actuals	2012-13	2013-14	2014-15
Beginning Balance	\$549,821	\$902,956	\$(80,639)
Audit Adjustments	\$(49,287)	\$(2,021)	\$0
Adjusted Beginning Balance	\$500,534	\$900,935	\$(80,639)
Revenues	\$4,927,753	\$6,383,769	\$5,756,474
Expenditures	\$(4,525,331)	\$(7,365,343)	\$(4,755,539)
Ending Balance	\$902,956	\$(80,639)	\$920,296

4. The cafeteria fund's accounts payable balances have begun to decrease. Accrued liabilities were \$833,842, \$1,021,032, \$2,069,392 and \$924,520 in June 2012, June 2013, June 2014 and June 2015, respectively. Interviews indicated that cash flow to meet current obligations has improved.
5. The cafeteria fund's accounts receivable balances remain high. Records indicate that funds due from government agencies were \$1,032,217, \$1,634,753, and \$1,654,061 in June 2013, June 2014, and June 2015, respectively. At the time of FCMAT's fieldwork, interviews with food services staff indicated that the 2014-15 accounts payable and accounts receivable balances had not been cleared, and no list of payees or vendors was available.
6. The district continues to store canned goods and paper goods in an off-site warehouse storage facility in Pomona. FCMAT previously recommended that the district investigate the possibility of local storage space to reduce food storage costs. The district partially implemented this recommendation and established a local area for commodities food storage.

7. The district administration interviewed indicated that the increase in food cost in the prior year may be partly attributed to employee mismanagement. Concerns about the prior cost of food have prompted the district to perform a forensic audit of the department. The district has no evidence that the most cost-effective food prices are sought. The district was unable to provide FCMAT with any documentation that it issued requests for proposals (RFPs), or issued documents to competitively bid food service items. However, the board agenda for June 29, 2015 showed that the district continued to utilize piggyback bids from other school districts for bread, produce, dairy and paper products and joined a child nutrition food commodity cooperative.
8. For the second year in a row, the district's audit report prepared by the State Controller's Office for the year ended June 30, 2014 issued a qualified opinion related to noncompliance with the requirements of the National School Lunch Program (NSLP). Audit findings include material weaknesses related to the food service fiscal controls, similar to prior year findings.

Interviews indicated that corrective action items had been only partially implemented. Vendor expenditures, previously identified as improperly charged against the NSLP, continue to be routinely posted to the cafeteria fund, but a review of the general ledger showed the expenditures were reversed prior to closing the 2014-15 books. Interviews indicated time certifications for employees who were paid with federal funds were implemented in March 2016. Interviews further indicated that food sale cash collections at the school sites are now deposited in a timely manner. Interviews with staff and documentation provided to FCMAT indicated that daily food sales from the school sites are reconciled to the summary totals shown on the deposits slips. As indicated in the 2013-14 audit and interviews with staff, monthly expenditure transaction summaries and budget to actual expenditure reports are not provided to program directors, and current performance reports are not maintained. Maintaining monthly financial reports provides management with a way to more quickly identify variances in income and expenses, ascertain the ongoing impacts, and implement any necessary remedies. For example, the Child Nutrition and Information Payment System (CNIPS) has a limited timeframe for reporting food services program information, which directly affects the ability to be reimbursed for student meals served.

9. Documentation indicates that individual vendor invoices are entered into the accounting system, and payments are not made based on summary statements. This allows the computer system to monitor for duplicate invoices.
10. A review of the fuel bills disclosed that they are not initialed as reviewed and approved for payment.
11. During the prior review period, the district reinstated the director of food services and cost analyst positions to help it restructure the department. It should continue efforts to ensure adequate training for the collection of direct certification and accurate free and reduced-price meal counts.

12. The CDE Nutrition Services Division performed an Administrative Review in March 2015. The corrective action was due to CDE in August 2015; however, a copy of the findings and corrective action was not made available to FCMAT.
13. FCMAT's prior reviews expressed concerns about the bank reconciliation for the cafeteria fund. Interviews with multiple staff indicated that Food Services Department staff perform a monthly reconciliation in a timely manner, and there are segregation of duties and controls over the deposits. Interviews with district staff also indicated that the reconciliations are reviewed and approved by the director of food services. However, FCMAT's review of the documentation provided found that several recent, consecutive reconciliations are missing a reviewer signature and reconciling items include missing deposits from 2012, 2014 and 2015.
14. Interviews indicated that in approximately 2013-14, grant funds were used to purchase several gas stoves that could not be put into service on behalf of the district because they used gas. Several stoves were no longer on site, but none of the inventories included gas stoves, and no proceeds referencing a gas stove were deposited in the cafeteria fund.

Recommendations for Recovery

1. The district should perform reasonableness reviews of the cafeteria fund as part of financial closing and throughout the year, with any unusual balances investigated. Temporary cash transfers from the general fund may be necessary for the Food Services Department to pay current obligations in a timely manner, take advantage of discounts and avoid late fees and interest.
2. The director of food services should be provided with adequate, timely reports to properly analyze the financial aspects of the food service program monthly and perform the basic calculations necessary to analyze profitability and identify areas of concern.
3. The district should ensure that year-end accounts receivable and accounts payable balances are supported with detailed transaction documentation that includes vendor/ payee and amount. All items should be reviewed and cleared by the first interim reporting period.
4. The district should continue to investigate the possibility of using local storage space or combining storage in the district warehouse to reduce food storage costs.
5. The district should annually request quotes for food items to ensure that it receives the best pricing possible even though these items are not required to be competitively bid.
6. The auditor's recommendations for compliance with internal controls and cash controls should be implemented. Discrepancies should be determined quickly and followed up on timely.

7. Staff should ensure that warrants issued have sufficient supporting documentation and are approved prior to payment. Expenses, for example auto detailing services, that the annual independent audits deemed unrelated to the National School Lunch Program, continue to be expensed against the program. Vendor expenditures should be reviewed to ensure they are not improperly charged against the National School Lunch Program prior to payment.
8. The district should renew efforts to ensure adequate training for the collection of direct certification and accurate free and reduced-price meal counts.
9. Bank accounts should be reconciled and the work dated, reviewed, and signed by a supervisor monthly. Variances, stale checks or lingering deposits in transit should be investigated in a timely manner.
10. Checks for the disposal of surplus items that were purchased with food service grant funds should be deposited in the cafeteria fund.

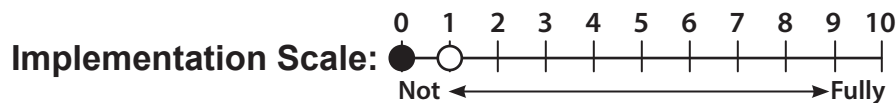
Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0



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. SELPA minutes, interviews with staff and review of actual expenditures found an unpredictable pattern of LACOE excess costs. In 2012-13, the district's comparative budget and actuals report shows expenditures of \$5,784,054 for excess costs and, in 2013-14, \$4,264,211, a reduction of 26%. This was followed by a letter from LACOE dated October 1, 2015 revising the 2012-13 and 2013-14 billings, increasing the cost by \$539,580 due to "state aid and property taxes." The district's excess cost for 2014-15 was billed at \$4,653,396, an increase of 9% over the unadjusted 2013-14 rate, and the 2015-16 excess cost estimate is billed to the district at \$6,209,410 as of December 2015, an increase of 33% over prior year. At the time of the FCMAT review, these expenses were underbudgeted by \$551,558. No estimate was provided for 2016-17 budgeting at the time of the FCMAT review.
2. Interviews and documentation indicated that the Southwest SELPA took action on December 17, 2015 to remove LACOE as the administrative unit (AU) of the SELPA and to transfer the administrative responsibilities to Lawndale Elementary School District. The superintendents also took action to transfer the speech and language and adaptive physical education (APE) program from LACOE and have individual districts provide services to their own students, effective August 1, 2016.

SELPA meeting minutes indicate that the cost of the district providing these services should generally be approximately the same as those for LACOE. Interviews indicated that while the district already has APE staff to support this program transfer, the speech and language program transfer will be more problematic because of competitive recruiting. The district had been advised to begin speech and language recruitment immediately, but discussions indicated that the district would prefer for LACOE to provide LACOE employees to support the district program. Interviews with LACOE indicated it was noncommittal since this relationship should be beneficial to both parties. This pending program transfer with the current lack of trained staff and uncertainty as to staffing options is a fiscal risk to the district.

3. SELPA superintendents' meeting minutes indicate that a feasibility study to evaluate an overall, long-term facilities plan was completed, but it requires a transportation plan to develop a recommendation. A facilities planning group was formed February 8, 2016.
4. In fall 2012 and 2013, district staff filed for reimbursement related to extraordinary cost pool students. FCMAT's interviews with LACOE and a district administrator indicated that they did not review 2014-15 expenses required to support this reporting, so the 2015

reimbursement was not filed. Documents provided by the district indicate that the cost of education for four students exceeded the \$75,017.54 per year minimum criteria for filing for this reimbursement. Clear communication between the Special Education and Business Services departments regarding roles, relationships and responsibilities should be established so that the district uses all opportunities to generate extraordinary cost income.

5. The cost of residentially placed students appears to have increased by 26%, while the number of students reported is identical to 2014-15. The SELPA funding from the mental health allocation has decreased from \$401,400 in 2014-15 to \$324,227 for 2015-16. Interviews with district administration indicated that a reconciliation of students served, dollars owed and a year-to-year reasonableness review have not been performed. The district could not make the 2015-16 SELPA funding documentation available for review, but FCMAT was able to obtain documentation from the SELPA.
6. To maximize mental health funding received from the SELPA, it is imperative that all mental health expenditures be identified, documented and reported to the SELPA. It is also important that billings from the NPS show mental health charges separately, so the district can properly document expenditures and receive full reimbursement. Interviews with district staff indicated that NPS bills segregate mental health expenses, and they are charged to mental health funds, although general ledger documentation supporting the 2014-15 unaudited actuals and 2015-16 expenses, year-to-date, showed no mental health expenses charged to mental health funds as a result of NPS billings.
7. County office and NPS placements absorb a disproportional amount of the district special education budget. Documentation was provided that shows the SELPA supports the district in providing negotiated countywide rates for NPS special education placements.
8. While representing an increasing population, NPS students are not tracked or recorded in the district's daily attendance software, and their transportation expenditures are not reviewed. Transportation staff is seldom invited to attend IEPs and student attendance is reported from vendor billings. NPS and county office placements should be reviewed continuously for proper cost estimation and cost containment throughout the fiscal year.
9. The SELPA provided FCMAT with the most recent P-2 2014-15 SELPA AB 602 funding documents and 2015-16 first apportionment. FCMAT's interviews with district special education and business office staff indicated that neither division has taken responsibility for reviewing the AB 602 SELPA funding documents and did not provide them to FCMAT. The student services calculations, which generate SELPA income, including residential treatment center placements, foster families, and licensed care institutions expenditures, must be fully reported and initialed as accurate by district staff. By reviewing the SELPA funding documents, the district can ensure that full funding is generated. Unusual costs or reductions in funding should be investigated and resolved and budgets adjusted accordingly. The business office should work with the Special Education Department to review the SELPA funding projections to ensure the accuracy of all funding calculations, and the physical receipt of funding. The business office should then follow up on any discrepancies between budgeted income and actual income received.

10. Communication between the county office, SELPA and the district is critical to proper receipt, budgeting and monitoring of special education income and expenses. While the state administrator and director of special education attend SELPA meetings, the business office staff who are also responsible for the special education budget have not attended the August 2015 or October 2015 fiscal directors meetings despite the fiscal ramifications of the AU and program transfer. The revelation of undistributed SELPA dollars earned in prior years was disclosed in August 2015, causing member district fiscal officers to review options for distribution. District representation in these discussions is of critical importance.
11. In 2013-14, the district was offered an opportunity to reduce excess costs by making excess facilities available to house students receiving services from the county office. The amount of the credit for this use of facilities in the 2014-15 school year was \$232,047, but the district's "use reduction credit" continues to decrease, increasing the amount it owes. A district employee should routinely review the facilities credits to identify reasons for the fluctuations and to maximize offsets to expenses.
12. In 2014-15, the district expended an average of approximately \$15,942 per pupil for county office special education transportation. The district should support the SELPA's efforts to explore alternative transportation options for these students. (This is discussed more thoroughly in Standard 21.1.)
13. Interviews and letters received from LACOE indicated concerns regarding the increasing cost of operating the special education program. In its letter dated September 14, 2015, LACOE requested that the district submit a multiyear revenue and expenditure forecast for the special education programs with the 2015-16 first interim report. Despite concerns raised by LACOE, there is no reference in the board presentation or any attachments to the 2015-16 first interim reports provided that address this issue.
14. FCMAT did not review the special education maintenance-of-effort report for the 2014-15 unaudited actuals or the 2015-16 budget because they were not included in the board presentations or documents provided. The Special Education Department reported that it has not received a copy of the staffing, budgets or expenses for 2015-16 to monitor and review.
15. The district's 2013-14 audit report, prepared by the State Controller's Office, issued a qualified opinion related to noncompliance with the requirements of the special education program. The audit findings included material weaknesses related to some special education fiscal controls and found that the district has not maintained time certification forms for employees who were paid with federal funds. As a result, the total amount of special education funds paid for salaries and benefits is in question.

The 2013-14 report also noted that internal controls over IEP records were lacking. Interviews with district staff supported this finding, and indicated that staff is concerned that the student data files in Aeries and CALPADS are not consistent, with estimates that up to 33% of the students with IEPs in the LACOE program are not in the Aeries database.

Recommendations for Recovery

1. The district should continue to monitor and conservatively budget for LACOE excess costs. A reasonableness analysis should be performed, and major variances should be investigated. The 2015-16 second quarter LACOE invoice for excess costs should be reviewed to ensure that the full credit for facilities was applied against the billing. Likewise, the credits for 2014-15, as documented by SELPA, should be reconciled to make sure the offsets are appropriate as applied to the LACOE excess cost billings.
2. The district should have multiple plans for delivery of speech and language services in the 2016-17 school year to reduce reliance on expensive consulting contract services.
3. Special education extraordinary cost pool requests for reimbursements should be submitted timely. The 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 an appropriate amount for the 2015-16 year-end closing can be established for accounts receivable. The Business Services Department should be assigned to follow up to ensure the funds have been credited, received and/or deposited.
5. 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.
6. The district should regularly review county office and NPS billings to determine where expenses can be reduced and mental health expenses should be credited against mental health funding.
7. Nonpublic school student attendance data should be maintained in the Aries student information system.
8. Student data used to support SELPA funding projections, including the student placement and expenditure data should be reviewed for accuracy. SELPA funding estimates should be reconciled to final student expenditures and final SELPA funding received.
9. The business office should work with the Special Education Department to review the SELPA funding projections to ensure the accuracy of all funding calculations, and the physical receipt of funding. The business office should then follow up on any discrepancies between budgeted income and actual income received.
10. The staff member in the business office responsible for the special education budget should regularly attend SELPA business meetings.
11. The district should continue to explore opportunities to reduce cost by providing facilities for SELPA and county office programs.
12. The district should explore alternative transportation options for county programs and NPS students and support SELPA efforts to reduce costs.

13. Vendor expenditures should be reviewed to ensure they are properly coded and charged. Staff should ensure that all warrants issued have sufficient supporting documentation. The Special Education Department should receive a copy of the staffing, budgets and expenses to review several times a year and prior to year-end.
14. District staff should generate expenditure and income trend data analysis and reports that are publicly available, including actionable items 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 maintenance-of-effort reports. Large increases reported in the per-pupil expenditures should be investigated before finalizing the report.
16. The auditor's recommendations for compliance with allowable activities and costs should be implemented.

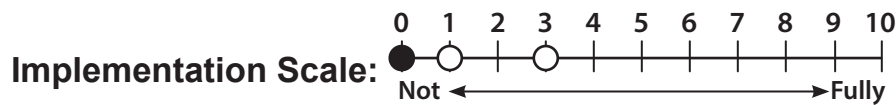
Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 0



21.1 Transportation

Professional Standard

The LEA actively takes measures to control the cost of transportation services and limit the contribution from the general fund while providing safe and reliable transportation to the students.

Findings

1. District transportation staff reported that the district provides most of its own special education student transportation. A review of LACOE invoices for 2015-16 special education transportation found that LACOE transports approximately 40 students. The district approved an independent contractor agreement for transportation services for special education students at its August 19, 2015 meeting, and it has an open purchase order approved for a second vendor.
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, 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.
3. Expenses should be properly coded to the respective transportation programs. The district has only two home-to-school routes. Seven Type I buses are used for home-to-school transportation and field trips (18% of the district's fleet) and 33 Type II buses are used for special education transportation (82% of the fleet). When the monthly SC fuel bill is expensed to the two transportation programs, it is divided by half. This is an unlikely distribution of the actual cost to the individual programs based on any criteria. It is imperative for student transportation information to be consistent and reliable to adequately control the cost of student transportation.
4. Management reported that the Transportation Department has a shortage of drivers. Information reviewed during this reporting period indicates an increase of one substitute driver over the prior year. The shortage of drivers may have been exacerbated with the elimination of 29 bus drivers and one dispatcher on June 19 and 26, 2013.
5. Board minutes indicate that the Transportation Department was to be restructured and planned to assume responsibility for several routes operated by the county office. The original plan did not materialize, and the district realized that it did not have enough bus drivers to run the routes. With no modification to total number of hours or duties, the district reinstated the dispatcher and 18 previously eliminated drivers on August 21 and September 18, 2013 to open the 2013-14 school year.

6. Interviews with administration indicated that the district intended to reduce the assignment of eight-hour drivers (currently four drivers) and continues to support this goal. The district employs 15 bus drivers working five to six hours per day (a decrease of three over the 2013-14 base year) and seven substitute drivers. Lack of continuity in administration of the department limits the amount of long-term planning and the district's ability to reduce transportation expenses while meeting demand for services.
7. The district continues to operate special education routes using many modes of transportation service including: reimbursing parents for mileage to bring their student to school, passenger vans, independent contractors, and county office transportation services. The district should make every attempt to transport these students utilizing the most cost-effective mode of transportation, and the director of maintenance, operations and transportation should be a resource in determining the most cost-effective means of transportation.
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 prior review period, the special education staff reported that student names were reconciled with students enrolled and transported by LACOE. During the current review period, there was no evidence that the LACOE 2015-16 transportation billings were reconciled to the student roster. No adjustments had been noted on any of the 2015-16 billings. FCMAT could find no evidence that the LACOE invoices had been validated, reviewed and approved. Invoices did not have an authorized signature from the Transportation or Special Education departments, and there are no notations or corrections on any of the monthly student rosters.

9. The district provides two general education home-to-school transportation routes and continues to document expenses related to that program in its financial software system. The expenses for the 2015-16 school year charged to this program through April 2, 2016 already had exceeded the total 2014-15 fiscal year expenses. This is unlikely since the district is experiencing a reduction in fuel costs and the impact from recently negotiated increases in employee salaries was not yet in the budget at the time of FCMAT's fieldwork.

Alternately, the 2015-16 special education transportation budget projects a decrease of \$246,077, or 10%, over the 2014-15 fiscal year expenses. Expenses related to county and independent contractor-provided services are estimated to be underbudgeted by at least \$65,808 based on actual 2014-15 expenditures paid. Part of the budget shortfall is directly related to the "Allocated Direct/Documented Support Cost-estimated" detail line item on the LACOE invoices on file from July 2015 through December 2015. The final "Allocated Direct/Documented Support Cost" in 2014-15 was \$9,290 per month compared to the 2015-16 billing, which is approximately \$3,836 per month, a monthly decrease of \$5,454 or 58%. The district budgets the LACOE transportation expenses in an account that is not the same one LACOE debits for transportation charges. In 2014-15 the charges were moved to the correct account at year-end. This reduces opportunities for computer generated variance analysis.

The district receives transportation funding as an add-on to its LCFF calculation. Districts that receive this transportation add-on are obligated to a maintenance-of-effort requirement. This calculation is the lesser of the actual 2012-13 expenditures, or the funding received in 2013-14. At the time of FCMAT's review, the transportation expenditures for 2015-16 were projected to be in excess of the amount received in 2013-14. The district should monitor and review expenses to ensure the maintenance-of-effort expenditure level is maintained based on these new regulations.

10. Home-to-school transportation expenses decreased by \$131,619, or 45%, between the 2013-14 and 2014-15 fiscal years. Special education transportation expenses decreased by \$236,511, or 8.5%, between the 2013-14 and 2014-15 fiscal years.
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 bus number; as well as the type of fuel and the number of gallons pumped and the location of the station. As previously reported, the district does not reconcile detailed log information that is provided with the SC Fuels Fleet Card system. Documents indicated that some purchases are routinely made outside of the school boundaries during the weekend and in a frequency that is highly unlikely based on reported odometer readings. This was an audit finding in both the 2012-13 and 2013-14 State Controller's Office reports.
12. A separate independent report on transportation was developed in conjunction with FCMAT during the 2013 review period. However, district management did not provide the transportation staff with the findings and recommendations or the 2013 or 2014 FCMAT reports. It is important to provide the results to departmental staff, develop an implementation plan, and assign responsibility for improvement areas.
13. The 2013 transportation report, which included a fiscal analysis, found that the amount charged to the transportation supplies and other contract services expenditures was excessive and abnormal. Analysis of the district's general ledger identified items that had been miscoded and an abnormal number of open purchase orders and charges to those purchase orders. In response to those concerns, the Transportation Department has continued to reduce the number of open purchase orders in an effort to decrease expenditures charged to the program. It is unknown if this was an effective strategy, although annualized 2015-16 expenses for supplies and services are projected to be less than 2014-15. The district should review these costs and prepare a trend analysis to isolate variances.

Recommendations for Recovery

1. The district should develop processes and procedures to ensure that information on the number of students transported and the means used to transport them are consistent and reliable.

2. The district should develop a plan for monitoring expenses and a data matrix for consistency in the transportation program and to provide the ability to manage and reduce transportation expenses.
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 the LACOE billing. The Special Education and Transportation departments should review and approve LACOE invoices to ensure that all district data is consistent with the actual number of SD/OI students enrolled and transported.
5. To manage transportation expenses, the Transportation Department should regularly have access to its budgets and expenses. Special education transportation budgets for expenses related to county and independent contractor provided services should be reviewed for reasonableness.
6. The district should ensure the 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. 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 continue purchasing fuel through the SC Fuel Fleet Card program to avoid paying excise taxes and increase accountability for managing fuel consumption and employee time through independent third-party logs.
9. The district should provide a copy of all the findings and recommendations from independent reports to the departments and employees involved so that they can develop an implementation plan and assign tasks and duties.
10. Expenses for LACOE transportation costs should be budgeted and expensed to the proper accounts to facilitate analysis.
11. Open purchase orders for goods and services should continue to be minimized whenever possible.
12. The district should review the transportation detailed controllable costs and prepare a trend analysis to isolate variances in expenditure categories.

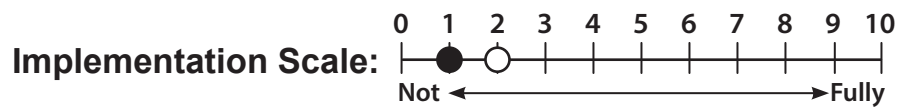
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 1

July 2016 Rating: 1



22.1 Risk Management – Other Post-Employment Benefits

Legal Standard

LEAs that provide health and welfare benefits for employees upon their retirement, and those benefits will continue past the age of 65, shall provide the board an annual report of actual accrued but unfunded costs of those benefits. An actuarial report should be performed every three years. (EC 42140)

Findings

1. GASB 45 regarding other post-employment benefits (OPEB) provides that employers with more than 200 employees are to update their actuarial reports every two years. The district's most recent actuarial report regarding its GASB 45 obligations is dated September 12, 2012 and is no longer accurate within the parameters established by GASB 45.
2. While the district approved a contract with an actuary for preparation of an actuarial report on May 28, 2014 and entered into an amendment to that contract on December 17, 2014, district administration reported that upon investigation by the district of the information needed to complete an updated actuarial study, that it did not have accurate data upon which to base the report. Consequently, FCMAT was not provided with a report by district administration and an updated actuarial report was not presented to the board.

Recommendation for Recovery

1. The district should ensure that a current actuarial report is prepared immediately and presented to the board/state administrator.

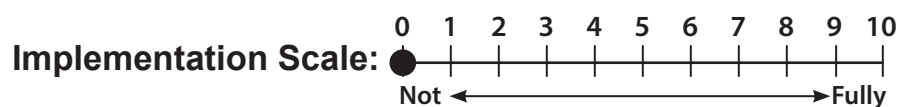
Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0



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. Effective 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 should implement these training programs, monitor that all employees participate in annual safety training and be actively involved with Keenan to implement safety programs and monitor claims.
2. Although Keenan offers online capability, the district enters workers' compensation claim information manually on a spreadsheet, but plans to convert to the online system when a benefits specialist is hired. A management summary report prepared by Keenan & Associates shows that there were 120 claims in 2014-15 and 84 thus far in 2015-16. Given this volume, the district is encouraged to convert to online processing.
3. Because the district is self-insured, FCMAT continues to recommend that it work with the independent auditors to determine if a self-insurance fund should be established as a separate fund to account for workers' compensation activities.
4. The district approved several agreements for broker services and updated actuarial reports. The following represents the approved agreements at the June 29, 2015 board meeting:
 - Keenan & Associates - 2015-16 Loss Control Service Agreement
 - Keenan & Associates - 2015-16 Excess Worker's Compensation Insurance
 - Keenan & Associates - 2015-17 Workers' Compensation Self-Insured Claims Administration Agreement
 - Keenan & Associates - Renewal of the Project Agreement for Consulting Services
 - Bay Actuarial Consultants - Actuarial Services
 - Healthcare Reform Impact Study Acceptance Agreement

5. The district has an actuarial study dated October 20, 2015 of its workers' compensation program prepared by Aon Risk Solutions (AON) for the period ended December 31, 2013 and extrapolated through June 30, 2014. According to this report, the district's estimated outstanding losses (cost of unpaid claims) were \$11,292,308 a reduction of \$710,122 based on a 2% yield on investments compared with the previous actuarial report. According to this report, the district workers' compensation actuarial study found that the present value of estimated outstanding losses as of June 30, 2014 is \$10,497,870.

The number of projected claims per \$1 million of payroll increased from 1.63 to 1.71; however, the projected average cost per claim decreased from \$31,720 to \$25,333. The AON report shows a sharp decline in number and severity of claims from 2012-13 to 2013-14 as shown in the table below:

<i>AON Risk Solutions Actuarial Report Size of Loss Distribution by Fiscal Year</i>		
Fiscal Year	Reported Claim Count	Reported Incurred Losses
2010-11	108	\$2,943,218
2011-12	100	\$2,498,562
2012-13	113	\$1,818,184
2013-14	24	\$85,710

Data included in the AON report shows that during 2013-14, all reported claims have been less than \$25,000 in contrast with the previous year when 27 claims were in excess of \$25,001. A management summary report prepared by Keenan & Associates shows that claims for fiscal years 2013-14 and 2014-15 compared with older workers' compensation injury claims have been reduced relative to total losses incurred and current year claims thus far are reduced in both number and total loss incurred.

In contrast, Keenan & Associates provided a summary report with different claims data covering the same time period. Of particular concern is the 2013-14 fiscal year where paid claims are reported to be 81 totaling \$540,432 compared with AON's 24 claims totaling \$85,710. The following table includes information from the Keenan report:

<i>Keenan Workers' Compensation Claims Consolidated Insurance Management Summary Report by Fiscal Year</i>		
Fiscal Year	Reported Claim Count	Reported Incurred Losses
2010-11	109	\$2,406,990
2011-12	102	\$1,862,031
2012-13	116	\$1,645,122
2013-14	81	\$540,432

The district should reconcile the variances with AON and Keenan & Associates reports.

6. The State Controller's Office audit report for the fiscal year ended June 30, 2014 identified finding 2014-18 - Risk Management, a partial repeat of the prior year finding 2013-18, which stated that the district only provided a draft actuarial report for its self-insurance liability; therefore, auditors were unable to perform procedures to determine adequate insurance coverage at the time of the audit. However, the district provided FCMAT with the final AON actuarial report at the time of fieldwork. The district should procure actuarial services in a timely manner to avoid audit findings and comply with generally accepted accounting principles.
7. On June 10, 2015, the district updated the job description and duties for the director of benefits and risk management position. This position has been vacant for the last two reporting periods and efforts to fill this position have been unsuccessful. Until the district fills the vacancy, the risk management function is assigned to the executive director of human resources with assistance from a Keenan consultant.
8. For additional support in the interim, district officials are in the process of requesting assistance from their current Joint Powers Authority, Alliance of Schools for Cooperative Insurance Programs (ASCIP), to assist with property and liability claims weekly until the director position is filled.
9. Filling the director of benefits and risk management position is essential to the oversight function of the district's workers' compensation self-insurance and property/liability programs. The district is encouraged to expedite efforts to fill this position.
10. The district provided FCMAT with documentation for ASCIP claims for the review period. Insurance coverage levels are determined by the JPA and reviewed annually to provide adequate coverage levels. Coverage limits are set at \$1 million for exposure per claim meaning that the district is liable for the first \$1 million for each claim filed.
11. Based on workers' compensation claims history and property liability records, the district has experienced several employment claims and as a result the claims experience and rates continue to increase.
12. In May 2015 an independent Certified Playground Safety Audit was performed at twelve school sites at the request of the district and recommendation by ASCIP. The audit covers four major areas with 14 inspection points. Each inspection point has a hazard urgency ratings from: I - Immediate; H - High; M - Medium; L - Low; or O - Ongoing/Preventative. Overall scores show two H ratings. District personnel should review and adequately address ratings identified in the audit reports.
13. The director of fiscal services indicated that the district is in the process of updating its Business Services Division procedures manual by July 31, 2016. The district should include a section for Workers' Compensation that includes instructions to file claims, management of claims, established dates to update actuarial reports, a claims review process and periodic monitoring.

Recommendations for Recovery

1. The district should implement the online Keenan training programs, monitor that all employees participate in annual safety training and be actively involved with Keenan to implement safety programs and monitor claims.
2. The district is encouraged to convert to online processing for workers' compensation claims.
3. The district should work with its independent auditors to determine if a self-insurance fund should be established to account for workers' compensation activities.
4. The district should reconcile the variances with AON and Keenan & Associates reports.
5. The district should provide actuarial reports timely to avoid audit findings and ensure compliance with generally accepted accounting principles.
6. The district should expedite efforts to fill the director of benefits and risk management position to provide essential oversight of district workers' compensation, property and liability programs.
7. District personnel should review and adequately address ratings identified in the Certified Playground Safety Audit reports.
8. The district should include a section in the newly created procedures manual for workers' compensation that includes instructions to file claims, management of claims, established dates to update actuarial reports, a claims review process and periodic monitoring.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 4

July 2015 Rating: 0

July 2016 Rating: 2

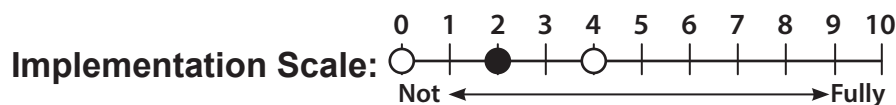


Table of Financial Management Ratings

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
1.1	<p>PROFESSIONAL STANDARD – INTERNAL CONTROL ENVIRONMENT</p> <p>All board members and management personnel set the tone and establish the environment, exhibiting high integrity and ethical values in carrying out their responsibilities and directing the work of others. Appropriate measures are implemented to discourage and detect fraud. (Statement on Auditing Standards (SAS) 55, SAS 78, SAS 82: Treadway Commission)</p>	0	0	1	1
1.3	<p>PROFESSIONAL STANDARD – INTERNAL CONTROL ENVIRONMENT</p> <p>The organizational structure clearly identifies key areas of authority and responsibility. Reporting lines in each area are clearly identified and logical. (SAS55, SAS78)</p>	1	0	3	4
2.1	<p>PROFESSIONAL STANDARD – INTER- AND INTRADEPARTMENTAL COMMUNICATIONS</p> <p>The Business and Operational departments communicate regularly with internal staff and all user departments on their responsibilities for accounting procedures and internal controls. Communications are written when they affect many staff or user groups, are issues of importance, and/or reflect a change in procedures. Procedures manuals are developed. The business and operational departments are responsive to user department needs.</p>	1	1	1	1
2.3	<p>PROFESSIONAL STANDARD – INTER- AND INTRADEPARTMENTAL COMMUNICATIONS</p> <p>The board is engaged in understanding the fiscal status of the LEA, for the current and two subsequent fiscal years. The board prioritizes LEA fiscal issues, and expects reports to align the LEA's financial performance with its goals and objectives. Agenda items associated with business and fiscal issues are discussed at board meetings, with questions asked until understanding is reached prior to any action.</p>	0	0	1	3

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
3.1	<p>PROFESSIONAL STANDARD – STAFF PROFESSIONAL DEVELOPMENT</p> <p>The LEA has developed and uses a professional development plan for training business staff. The plan includes the input of business office supervisors and managers, and identifies appropriate training programs. Each staff member and management employee has a plan designed to meet their individual professional development needs.</p>	0	0	1	1
3.2	<p>PROFESSIONAL STANDARD – STAFF PROFESSIONAL DEVELOPMENT</p> <p>The LEA develops and uses a professional development plan for the in-service training of school site/department staff by business staff on relevant business procedures and internal controls. The plan includes a process to seek input from the business office and the school sites/departments and is updated annually.</p>	0	0	0	0
4.2	<p>PROFESSIONAL STANDARD – INTERNAL AUDIT</p> <p>Internal audit findings are reported on a timely basis to the audit committee, board and administration, as appropriate. Management then takes timely action to follow up and resolve audit findings.</p>	0	0	0	0
5.1	<p>PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS</p> <p>The board focuses on expenditure standards and formulas that meet the goals and maintain the LEA's financial solvency for the current and two subsequent fiscal years. The board avoids specific line-item focus, but directs staff to design an entire expenditure plan focusing on student and LEA needs.</p>	1	0	0	1
5.2	<p>PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS</p> <p>The budget development process includes input from staff, administrators, board and community as well as a budget advisory committee.</p>	1	0	1	1

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
5.3	<p>PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS</p> <p>The LEA has clear policies and processes to analyze resources and allocations to ensure that they align with strategic planning objectives and that the budget reflects the LEA's priorities. The budget office has a technical process to build the preliminary budget that includes revenue and expenditure projections, the identification of carryovers and accruals, and any plans for expenditure reductions. The LEA utilizes formulas for allocating funds to school sites and departments. This may include staffing ratios, supply allocations, etc. Standardized budget worksheets are used to communicate budget requests, budget allocations, formulas applied and guidelines. A budget calendar contains statutory due dates and major budget development milestones.</p>	0	1	3	2
6.1	<p>LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS</p> <p>The LEA adopts its annual budget within the statutory timelines established by EC 42103, which requires that on or before July 1, the board shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. Not later than five days after that adoption or by July 1, whichever occurs first, the board shall file that budget with the county superintendent of schools. (EC 42127(a))</p>	7	8	7	7
6.2	<p>LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS</p> <p>Revisions to expenditures based on the state budget are considered and adopted by the governing board. Not later than 45 days after the governor signs the annual Budget Act, the LEA shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect funding available by that Budget Act. (EC 42127(2) and 42127(i)(4))</p>	0	0	5	7
6.3	<p>LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS</p> <p>The LEA completes and files its interim budget reports within the statutory deadlines established by EC 42130, et. seq. All reports are in a format or on forms prescribed by the superintendent of public instruction and are based on standards and criteria for fiscal stability.</p>	2	2	5	5

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
7.2	<p>PROFESSIONAL STANDARD – BUDGET MONITORING</p> <p>The LEA implements budget monitoring controls, such as periodic budget reports, to alert department and site managers of the potential for overexpenditure of budgeted amounts. Revenue and expenditures are forecast and verified monthly. The LEA ensures that appropriate expenditures are charged against programs within the spending limitations authorized by the board.</p>	1	0	2	1
7.3	<p>PROFESSIONAL STANDARD – BUDGET MONITORING</p> <p>The LEA uses an effective position control system that tracks personnel allocations and expenditures. The position control system establishes checks and balances between personnel decisions and budgeted appropriations.</p>	1	0	4	4
8.1	<p>PROFESSIONAL STANDARD – ACCOUNTING</p> <p>The LEA forecasts its cash receipts and disbursements and verifies those projections monthly to adequately manage its cash. The LEA reconciles its cash to bank statements and reports from the county treasurer monthly.</p>	1	3	4	3
8.2	<p>PROFESSIONAL STANDARD – ACCOUNTING</p> <p>The LEA's payroll procedures comply with the requirements established by the county office of education, unless the LEA is fiscally independent. (EC 42646) Per standard accounting practice, the LEA implements procedures to ensure timely and accurate payroll processing.</p>	1	1	1	2
9.2	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING</p> <p>School sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly. School sites maintain statewide student identifiers and reconcile data required for state and federal reporting.</p>	2	2	2	2
9.3	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING</p> <p>Policies and regulations exist for independent study, charter school, home study, inter-/intra-LEA agreements, LEAs of choice, and ROC/P and adult education, and address fiscal impact.</p>	2	2	2	2

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
9.4	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING</p> <p>Students are enrolled and entered into the attendance system in an efficient, accurate and timely manner.</p>	1	2	2	1
9.6	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING</p> <p>The LEA utilizes standardized and mandatory programs to improve the attendance rate of pupils. Absences are aggressively followed up by LEA staff.</p>	2	1	4	4
9.7	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING</p> <p>School site personnel receive periodic and timely training on the LEA's attendance procedures, system procedures and changes in laws and regulations.</p>	1	2	0	0
10.4	<p>PROFESSIONAL STANDARD – ACCOUNTING, PURCHASING, AND WAREHOUSING</p> <p>The LEA timely and accurately records all financial activity for all programs. GAAP accounting work is properly supervised and reviewed to ensure that transactions are recorded timely and accurately, and allow the preparation of periodic financial statements. The accounting system has an appropriate level of controls to prevent and detect errors and irregularities.</p>	1	1	1	1
10.5	<p>PROFESSIONAL STANDARD – ACCOUNTING, PURCHASING, AND WAREHOUSING</p> <p>The LEA has adequate purchasing and warehousing procedures to ensure that: (1) only properly authorized purchases are made, (2) authorized purchases are made consistent with LEA policies and management direction, (3) inventories are safeguarded, and (4) purchases and inventories are timely and accurately recorded.</p>	1	1	0	1

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
11.1	<p>LEGAL STANDARD – STUDENT BODY FUNDS</p> <p>The board adopts board policies, regulations and procedures to establish parameters on how student body organizations will be established, and how they will be operated, audited and managed. These policies and regulations are clearly developed and written to ensure compliance regarding how student body organizations deposit, invest, spend, and raise funds. (EC 48930-48938)</p>	2	1	1	1
11.3	<p>LEGAL STANDARD – STUDENT BODY FUNDS</p> <p>The LEA provides annual training and ongoing guidance to site and LEA personnel on the policies and procedures governing Associated Student Body accounts. Internal controls are part of the training and guidance, ensuring that any findings in the internal audits or independent annual audits are discussed and addressed so they do not recur.</p>	1	1	0	0
12.1	<p>LEGAL STANDARD – MULTIYEAR FINANCIAL PROJECTIONS</p> <p>The LEA provides a multiyear financial projection for at least the general fund at a minimum, consistent with the policy of the county office. Projections are done for the general fund at the time of budget adoption and all interim reports. Projected fund balance reserves are disclosed and assumptions used in developing multiyear projections that are based on the most accurate information available. The assumptions for revenues and expenditures are reasonable and supported by documentation. (EC 42131)</p>	0	3	3	2
12.2	<p>LEGAL STANDARD – MULTIYEAR FINANCIAL PROJECTIONS</p> <p>The Governing Board ensures that any guideline developed for collective bargaining fiscally aligns with the LEA's multiyear instructional and fiscal goals. Multiyear financial projections are prepared for use in decision-making, especially whenever a significant multiyear expenditure commitment is contemplated, including salary or employee benefit enhancements negotiated through the collective bargaining process. (EC 42142)</p>	0	1	1	1

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
14.1	<p>LEGAL STANDARD – IMPACT OF COLLECTIVE BARGAINING</p> <p>Public disclosure requirements are met, including the costs associated with a tentative collective bargaining agreement before it becomes binding on the LEA or county office of education. (GC 3547.5 (b)).</p>	0	0	4	6
14.2	<p>LEGAL STANDARD – IMPACT OF COLLECTIVE BARGAINING</p> <p>Bargaining proposals and negotiated settlements are “sunshined” in accordance with the law to allow public input and understanding of employee cost implications and, most importantly, the effects on the LEA’s students. (Government Code 3547, 3547.5)</p>	0	0	2	4
14.3	<p>PROFESSIONAL STANDARD – IMPACT OF COLLECTIVE BARGAINING</p> <p>The LEA has developed parameters and guidelines for collective bargaining that ensure that the collective bargaining agreement does not impede the efficiency of LEA operations. Management analyzes the collective bargaining agreements to identify any characteristics that impede effective delivery of LEA services. The LEA identifies those issues for consideration by the Governing Board. The Governing Board, in developing its guidelines for collective bargaining, considers the impact on LEA operations of current collective bargaining language, and proposes amendments to LEA language as appropriate to ensure effective and efficient service delivery. Governing Board parameters are provided in a confidential environment, reflective of the obligations of a closed executive board session.</p>	0	0	2	3
15.2	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>Management information systems support users with information that is relevant, timely, and accurate. Assessments are performed to ensure that users are involved in defining needs, developing specifications, and selecting appropriate systems. LEA standards are imposed to ensure the maintainability, compatibility, and supportability of the various systems. The LEA ensures that all systems are SACS-compliant, and are compatible with county systems with which they must interface.</p>	1	1	1	1

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
15.3	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>Automated systems are used to improve accuracy, timeliness, and efficiency of financial and reporting systems. Needs assessments are performed to determine what systems are candidates for automation, whether standard hardware and software systems are available to meet the need, and whether or not the LEA would benefit. Automated financial systems provide accurate, timely, relevant information and conform to all accounting standards. The systems are designed to serve all of the various users inside and outside the LEA. Employees receive appropriate training and supervision in system operation. Appropriate internal controls are instituted and reviewed periodically.</p>	3	3	4	3
15.7	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>Hardware and software purchases conform to existing technology standards. Standards for network equipment, servers, computers, copiers, printers, fax machines, and all other technology assets are defined and enforced to increase standardization and decrease support costs. Requisitions that contain hardware or software items are forwarded to the technology department for approval before being converted to purchase orders. Requisitions for nonstandard technology items are approved by the information management and technology department(s) unless the user is informed that LEA support for nonstandard items will not be available.</p>	2	2	2	2
15.8	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>An updated inventory includes item specification for use in establishing standards for an equipment replacement cycle and rotating out obsolete equipment. Computers and peripheral hardware are replaced based on a schedule. Hardware specifications are evaluated yearly. Corroborating data from work order or help desk system logs is used when this data is available to determine what equipment is most costly to own based on support issues. The total cost of ownership is considered in purchasing decisions.</p>	2	2	2	3

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
15.10	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>In order to meet the requirements of both online learning and online student performance assessments, the District has documentation that provides adequate technology to support these needs. Documentation should include sufficient bandwidth to each school site, internal local network infrastructure capacity, electronic devices which meet the published minimum standards for online student assessments, and an adequate number of devices to allow testing of all students within the prescribed amount of time.</p>	2	6	4	6
15.11	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>The LEA optimizes funding of various types of technology throughout the organization by effective utilization of available Federal E-rate discounts, the California Teleconnect fund, and other available discount programs and funding sources to reduce costs for various technology expenditures.</p>	2	3	4	3
16.1	<p>LEGAL STANDARD – MAINTENANCE AND OPERATIONS FISCAL CONTROLS</p> <p>Capital equipment and furniture is tagged as LEA-owned property and inventoried at least annually.</p>	1	0	0	1
17.1	<p>PROFESSIONAL STANDARD – FOOD SERVICE FISCAL CONTROLS</p> <p>To accurately record transactions and ensure the accuracy of financial statements for the cafeteria fund in accordance with GAAP, the LEA has purchasing and warehousing procedures to ensure that these requirements are met.</p>	1	0	0	0
20.1	<p>PROFESSIONAL STANDARD – SPECIAL EDUCATION</p> <p>The LEA actively takes measures to contain the cost of special education services while providing an appropriate level of quality instructional and pupil services to special education students. The LEA meets the criteria for the maintenance of effort requirement.</p>	1	1	3	0

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
21.1	<p>PROFESSIONAL STANDARD – TRANSPORTATION</p> <p>The LEA actively takes measures to control the cost of transportation services and limit the contribution from the general fund while providing safe and reliable transportation to the students.</p>	2	2	1	1
22.1	<p>LEGAL STANDARD – RISK MANAGEMENT – OTHER POST-EMPLOYMENT BENEFITS</p> <p>LEAs that provide health and welfare benefits for employees upon their retirement, and those benefits will continue past the age of 65, shall provide the board an annual report of actual accrued but unfunded costs of those benefits. An actuarial report should be performed every three years. (EC 41240)</p>	0	0	0	0
22.2	<p>PROFESSIONAL STANDARD – RISK MANAGEMENT – OTHER POST EMPLOYMENT BENEFITS</p> <p>The LEA has a comprehensive risk-management program that monitors the various aspects of risk management including workers' compensation, property and liability insurance, and maintains the financial well being of the LEA. In response to GASB requirements, the LEA has completed recent actuarial reports for workers' compensation and property and liability. The actuarial assumptions properly track to the LEA's budget assumptions and include the benefits being provided under existing plans.</p>	4	4	0	2
Collective Average Rating		1.19	1.33	1.95	2.16

Sources and Documentation

Board policies, administrative regulations, board bylaws, and exhibits

Board meeting agendas, backup materials and minutes

District-provided documents

2015-16 School Year Organizational Charts, February 16, 2016 and March 9, 2016

2015-16 Budget Development Calendar

AB 1200 disclosure, adopted April 25, 2016

AB 1200 disclosure, adopted July 29, 2015

AB 1200 disclosure, adopted March 15, 2016

Accountants' Agreed Upon Procedures Report, April 11, 2014

Adoption budget, narrative and PowerPoint presentation, 2015-16

Agendas of superintendent and principals meetings (including PowerPoint of ITA Tentative Agreement, February 23, 2016)

AON Risk Solutions Workers Compensation Actuarial Study, October 20, 2015

ASB accounts 2015-16 district office spreadsheet - data collection for school sites, July - September, 2015

ASB band activity transaction report to track transactions and club balance, 2015-16

ASB deposit activity listing - running total of all transactions, 2015-16

ASCIP School Site Playground audits, May 2015

AssetWorks Appraisal Report, June 30, 2015

AssetWorks Proposal, May 18, 2015

Attendance and enrollment schedule dates 2015-16, July 24, 2015

Attendance reports and reconciliation process flow chart

Audit report for the fiscal year ended June 30, 2014

Bank reconciliation – clearing account, April 2015 through February 2016

Bank reconciliation - Morningside High School ASB general fund and trust accounts, March 31, 2015

Bank reconciliation – revolving account, December 2015 through February 2016

Bank reconciliations - food service, October 2014 - March 2016

Bank statements - revolving and clearing accounts, December 2015 through February 2016

Budget adjustment summary report

Budget Development Process for School Site, April 7, 2015

Budget meetings with sites and departments, spring and summer 2015

Budget workbook documents, various dates

Business Services Division Procedure Manual 2011-2012

California Professional Employees IUPAT, AFL-CIO agreement, July 1, 2004 – June 30, 2007

California Teleconnect Fund (CTF) documentation

CALPADS Form 1.17 2014-15, April 14, 2016

CALPADS Form 1.17 2015-16, April 14, 2016

CalPro negotiations summary, February 2, 2016

Categorical program meetings, September 29 and October 20, 2015

CDE letter regarding nonpublic school extraordinary cost pool for 2014-15, October 9, 2015

Certificated Employee Handbook, revised March 1, 2016

Classified Employee Handbook, 2015-16

Closing entries AJE 2015, 2014-15

Commercial warrant report, 2014-15

Completed technology work orders by technician report, July 2015 through April 2016

Contract from Liquidation Company, approved July 15, 2015

Contracted services object code expenditure detail, 2015-16

Demsey, Filliger & Associates GASB 45 Valuation, September 12, 2012

Detail checks deposited in all funds from recycling receipts, July 1, 2014 through April 15, 2016

Detail expenditure reports, 2015-16

Documentation of SBAC readiness including hardware acquisition and temporary technical support

Eagle Software Aeries Student Information System User Manual

Email and Memorandum 006/2015-2016 regarding training for PeopleSoft on-line requisition system, September 2, 2015

E-mail from Recycle International, July 8, 2013

E-mails from director of information technology

E-mails from E-Rate consultant

Employee Annual Notifications 2015-2016

Employee sign in/out registers: January, February and March 2016

Enrollment projection including summary by school and grade level, 2015-16 through 2017-18

E-Rate forms including Forms 470, 471, and 472

Excessive excused absence notification parent letter templates

FFH-LCI NPS placement lists, 2014-15 and 2015-16

Financial system reports, various dates

First interim report and PowerPoint presentation, 2015-16

Form 700 Statement(s) of Economic Interest, 2014 and 2015

General ledger cumulative detail reports fund 13, 2014-15 and 2015-16

Informal technology equipment replacement schedule, undated

Inglewood Teachers Association – IUSD Agreement 2006-2009

Inglewood Unified School District network guidelines

Inglewood Unified School District Recovery Plan, February 10, 2016

Inglewood Unified School District Technology Plan, July 1, 2013 – June 30, 2016, created May 30, 2013

Inglewood Unified School District’s Local Control Accountability Plan (LCAP) Update PowerPoint Presentation, April 13, 2016

Initial proposal from CalPro to district, May 20, 2015

Initial proposal from district to CalPro, November 19, 2014

Initial proposal from ITA to district, April 15, 2015

Initial proposals from district to ITA, November 19, 2014 and May 20, 2015

Insurance committee minutes

Internal procedures – payroll cash advance collections and revolving fund

ITA negotiation agenda and sign-in sheet, December 14, 2015

Job description for director of benefits and risk management

Keenan Workers’ Compensation Claims Report, April 13, 2016

LACOE 2014-15 fiscal year second interim review letter, April 14, 2015

LACOE 2014-15 fiscal year third interim review letter, June 25, 2015

LACOE 2015-16 fiscal year first interim review letter, January 14, 2016

LACOE 2015-16 LCAP and budget review letter, September 14, 2015

LACOE excess cost billings: 2012-13, 2013-14, 2014-15 and 2015-16

LACOE PeopleSoft procedures manual for requisitions approver, March 1, 2012

LACOE PeopleSoft procedures manual for requisitions, undated

LACOE system report for property and liability, 2014-15 and 2015-16

LACOE system report for workers' compensation, 2014-15 and 2015-16

LACOE transportation invoices

LCFF calculations for the 2015-16 adoption budget

Letter from the County of Los Angeles Board of Supervisors, April 6, 2015

Local Control & Accountability Plan Input Form, undated

Local Control Accountability Plan (LCAP) & Local Control Funding Formula (LCFF) - Inglewood USD flyer, undated

Mandatory training schedule by CPA firm and sign-in sheet, April 2014

Memorandum of understanding, Inglewood Teachers Association, February 16, 2016

Memorandum of understanding, Inglewood Teachers Association, March 23, 2015 and proposed tentative agreement dated February 13, 2015

Memorandum of understanding, July 15, 2015 regarding CalPro Unfair Labor practice

Memorandums of understanding, June 24, 2015 regarding ITA negotiations

Monthly ADA report: Home Hospital teaching samples

Monthly funds cash balance report through April 23, 2015

Network bandwidth documentation

Nonpublic school P-2 attendance report, 2015-16

Notification of truancy sample parent letters

P-2 report, attendance summary and ADA report, 2014-15

Position control reports, various dates

Professional Development: Trainings, 2015-16

Proposed process for reviewing payroll

Purchase order summary report, April 2, 2015

Purchasing Department manual, undated

Receivables report 065 30100.0-065 58101.0

Reconciliation of payroll salary advances, February 28, 2015

Reference procedures district salvage policy/procedures

Revolving fund warrant listing, November 2014-February 2015

Revolving fund warrant listing, November 2015-February 2016

Sample attendance registers - nonpublic school provider

Sample Convention and Travel Request

Sample invoices - nonpublic school provider
Sample proposed weekly cash balance report
Sample purchase order - nonpublic school provider
Schedule of payroll overpayments
School Nutrition Program Administrative Review Corrective Action Letter, August 17, 2015
School Site 2016-17 Budget Development, March 20, 2016
School site technology inventories
Scrap metal sheet list, April 13, 2015
Second interim report and PowerPoint presentation, 2015-16
SELPA funding and mental health funding, 2014-15 and 2015-16
SELPA policies and income allocation spreadsheets
Southwest SELPA facilities use: 2013-14 and 2014-15 analysis-final, 2015-16 draft
Student attendance parent notification letter templates
Substitute Teacher Handbook, 2015-16
Surplus textbooks, 2015-16
Technology asset tagging procedures
Technology Department procedures manual, undated
Technology standards documentation and policies for procurement
Technology work order and help desk logs
Tentative Agreement Between Inglewood Unified School District (IUSD) and Inglewood Teachers Association (ITA), February 16, 2016
Third interim report, narrative and PowerPoint presentation, 2014-15
Transportation Study, draft report 2013
Transportation vendor invoices
Unaudited actuals: 2012-13, 2013-14, 2014-15
Vendor payment history, 2014-15

Other Sources

California Department of Education website
District website
Education Technology K-12 Voucher Program website at www.edtechk12vp.com
Gamut online, via the district's website link

Nutrition Services Division, California Department of Education

Review of textbook storage area of warehouse, May 7, 2015

Interviews with district staff and administrators, advisory board members, bargaining unit officers, LACOE administrators and outside entities as appropriate.

Facilities Management

1.1 School Safety

Legal Standard

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

Findings

1. The district last revised Board Policy 0450 (a)-(f) in October 2012 and reviewed its contents in August 2014. The policy requires each school site to develop a comprehensive school safety plan, and to have it approved by the school site council and the district board of trustees.
2. Some school sites visited by FCMAT had their own versions of safety plans consisting of various formats and approval dates, which had not been updated, reviewed by their school site council, or approved by the district board or state administrator. The School Accountability Report Card (SARC) for some schools indicated they have a school safety plan, and included a “date school safety plan last reviewed,” but the plans were not included or linked to the SARC.
3. Only one of the school sites visited had its school safety plan approved by the school site council. No other school safety plans reviewed by FCMAT demonstrated approval by the school site council, or by the district as required under Education Code Section 32288. One school had a comprehensive school safety plan that appeared satisfactory under this standard.
4. Only one site visited by FCMAT had evacuation route maps posted in the classrooms. No classrooms visited by FCMAT had emergency telephone numbers posted in the classroom.
5. FCMAT was provided with a copy of an emergency action plan dated 2015-2016, which outlines emergency procedures and staffing assignments. As presented, the plan is mostly a template in draft form and contains little information regarding specific staff assignments or individual site procedures. The district indicated that it has been communicated in staff meetings with school site principals, but FCMAT could not verify this. There was no evidence or approved minutes indicating the draft had been reviewed or adopted by the district in a board meeting.
6. School site administrators have not received any training in school safety or emergency preparedness from the district. However, many had received a plan template that they understood would be developed into a working plan in the future.
7. The district does not have a dedicated risk manager to oversee and ensure the proper and complete development of the emergency action plan. The district uses Keenan and Associates to perform periodic safety trainings and has used CPTED Safe Schools Risk Management and Investigative Services (CPTED) to perform safety and security evaluations. However, there is little follow-up or managerial oversight to provide continuity to the district’s safety programs.

Recommendations for Recovery

1. The district should develop a uniform comprehensive school safety plan pursuant to Education Code Sections 32280-32282.
2. The district should complete the process of distributing the draft emergency action plan template and ensure proper modification for each school site. All staff should then be trained on the plan and its proper implementation.
3. The district should provide each of its schools with a calendar outlining the steps necessary to develop its school site safety plan. The plan should contain the required elements and deadlines for submittal to the school site council and district for approval.
4. Each school should update its emergency telephone numbers and evacuation route maps and post this information in each classroom.
5. Each school site should post a public notice and agenda for its school site council meetings to ensure that the public can provide input into the development of its comprehensive school site plans before approval according to Education Code Section 32288. The district should require written evidence of compliance from each school site before approving the school safety plan.
6. The district should provide all employees with professional development training that includes emergency preparedness on districtwide staff development days.
7. The district should pursue the hiring of a dedicated risk manager to address the shortcomings in this standard as well as other site safety standards.

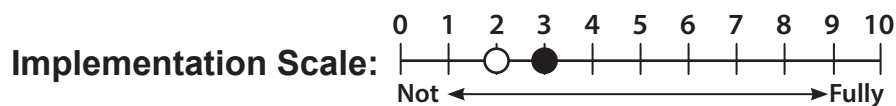
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3



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 requires each school site council to develop a comprehensive safety plan relevant to the needs and resources of that particular school. Some sites visited by FCMAT had their own safety plans of various formats and ages that had not been updated or reviewed by school site councils and the district board or state administrator. A draft of the district's new emergency action plan was prepared for fiscal year 2015-2016 in accordance with SB 187 and SB 334. The California Education Code (Sections 32280-32289) outlines the requirements of all schools operating any kindergarten and any grades 1 to 12, inclusive, to write and develop a school safety plan relevant to the needs and resources of that particular school.
2. Administrative Regulation 3516.1 was updated in August 2014 and outlines procedures for fire drills at school sites. FCMAT determined that each of the school sites visited performed and scheduled fire drills in accordance with this policy. During the third review period, the district utilized the services of CTPED to develop a campus security assessment report for each of its campuses.
3. According to interviews with the site principals, fire alarm systems operated correctly at each of the school sites visited. All site administrators appeared well versed in fire drill procedures and reported regular and recent fire drills.
4. Fire extinguishers had been inspected and serviced within the past year in each of the rooms visited by FCMAT with the exception of the kitchen at Woodworth Elementary. FCMAT's review of the inspection tag on that fire extinguisher indicated it had not been inspected since August 2014. Even though most fire extinguishers had received an annual inspection and service, not all fire extinguishers had received monthly visual inspections as indicated by the absence of signatures on fire extinguisher tags.
5. Each school site visited by FCMAT demonstrated evidence of performing earthquake drills as per Administrative Regulation 0450.
6. All school sites visited by FCMAT had developed a primary single point of campus for entry. The middle and high schools utilized district security personnel who were stationed at the front entrance, and each of the campuses visited maintained a log of daily visitors.
7. Each of the campuses visited by FCMAT maintained its own key issuance and return system. The district does not have a uniform system for key issuance or standard lock type. District staff must maintain several different keys to access all areas of the campus in most schools.

Recommendations for Recovery

1. Each school site should develop uniform school safety plans as outlined in Board Policy 0450 and Education Code Sections 32280-32282. The district should consider providing a uniform template for each school site to use in developing its school site safety plan such as the comprehensive school site plan the district utilized in October 2012.
2. The district should continue to schedule and perform fire drills and earthquake evacuation drills according to Administrative Regulations 3516.1 and 0450, respectively. The district should require school sites to provide the district with their fire drill schedules at the beginning of each fiscal year and should monitor the drills as necessary throughout the district.
3. The district should check the operation of each fire system in the district at least once per year and monitor the annual inspection of each system with the local fire marshal.
4. The district should train site staff to perform and record monthly fire extinguisher visual inspections, while also maintaining annual service and inspections of all fire extinguishers at each school site as required by law.
5. The district should continue to utilize a single point of entry for each of its school sites, use district security personnel at the entrance to secondary school sites and maintain the use of visitor sign-in logs. The use of visitor badges should be considered at all school sites.
6. The district should establish a uniform system of issuing keys for each school site. The district should expand the implementation of a standard lock system for each campus and throughout the district. (see also Standard 1.16)
7. The recommendations developed in the campus security assessment reports should be implemented at each school campus as funding allows.

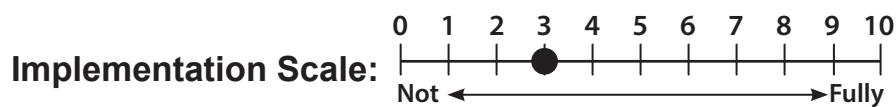
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 3

July 2016 Rating: 3



1.8 School Safety

Legal Standard

School premises are sanitary, neat, clean and free from conditions that would create a fire or life hazard. (CCR Title 5, Section 630)

Findings

1. The school facilities visited by FCMAT were generally free of debris and conditions that would create a fire or life hazard. However, trash and other debris were routinely found in accessible overlooked locations such as abandoned fire hose and fire extinguisher cabinets, fenced areas, and other overlooked accessible locations.
2. Most kitchen facilities visited by FCMAT were clean, and the equipment was in working condition. FCMAT noticed a large cockroach at the outside threshold door leading to the kitchen at Highland Elementary.
3. The school site playgrounds were last inspected for certified playground safety audits through the district's property and liability insurance provider Alliance of Schools for Cooperative Insurance Programs (ASCIP) in May 2015. Overall, the playgrounds were free from hazards and other high priority maintenance and repair needs with the inspection reports identifying various deficiencies that were mostly related to maintenance records, signage and labeling. However, two sites had high priority items identified. Parent Elementary was identified for not having an appropriate number of accessible play components present, and Worthington Elementary for moveable toys placed around some playground equipment.
4. The fire extinguishers had been inspected at least once in the past year in each of the rooms visited by FCMAT with the exception of the kitchen at Woodworth Elementary, where the inspection tag on the fire extinguisher indicated it had not been inspected since August 2014. However, FCMAT found that no fire extinguisher had received monthly visual inspections as indicated by the absence of signatures on the fire extinguisher tags.
5. Site custodians are under the supervision of the Human Resources (HR) Department and are coordinated both through the HR Department and the school site principals. The principals interviewed by FCMAT have oversight of the custodial cleaning assignments and have input into custodial evaluations. Site principals interviewed had concerns that the custodial staff was not well motivated and often did not include a full complement of permanent staff.
6. School sites are responsible for ordering all of their own maintenance and cleaning supplies from a district central warehouse, and the cost is charged to the maintenance budget and not the school site. Site personnel do not maintain an inventory record of cleaning supplies or materials. The warehouse may modify the amounts ordered by school sites based on product availability and back order specific items or amounts.
7. The safety data sheets (SDS) binders at most sites visited by FCMAT could not be located. At sites where binders were located, the SDS information was out of date.

8. A wheelchair lift located in the Highland Elementary multipurpose room had not been inspected within the last year. Additionally, the lift held an accumulation of trash.
9. Most restroom facilities at the campuses visited by FCMAT were in a relatively clean condition, but had very strong odors. Many on the older campuses are regularly cleaned, but abating the odors would require replacement of the tile floors. Multiple restrooms visited by FCMAT contained broken and unusable toilet paper dispensers, soap dispensers, and toilet seat cover dispensers.
10. Two restrooms visited at Monroe Middle School and Worthington Elementary was in an unsanitary condition with broken toilet paper and soap dispensers, strong sewer odors, and graffiti. Monroe Middle School only had one set of bathrooms open for students. One restroom at Bennett-Kew was found to have a toilet that was sitting askew and not secured to the floor. Another at the same school was unusable because the toilet enclosure was so small that the door could not open to accommodate entry by anyone wishing to use it or clean it. Additionally, staff and students at LaTijera School complained of a reoccurring sewer smell throughout the main building; however, the smell was not present during FCMAT's visit.
11. Morningside High School had a large water line pit cover askew, leaving the pit open and exposed to foot traffic. Crozier Middle School had a data access floor covering that was missing and Worthington Elementary had an access ramp under construction that was left in an unsafe condition for what appeared to be many months. Additionally, an adjacent ramp had a board set over a rotted spot on the ramp.
12. FCMAT observed extremely deteriorated metal roofs, external siding, and vinyl flooring in several of the relocatable classrooms at Bennett-Kew Elementary School.

Recommendations for Recovery

1. The district should maintain the cleanliness of the premises and the kitchens at each of its campuses. Custodial staff should be trained to look more carefully into accessible but hidden areas for removal of trash and debris.
2. The district should continue annual playground safety inspections and correct noted deficiencies as soon as possible.
3. The district should train site staff to perform and record monthly fire extinguisher visual inspections, while also maintaining annual service and inspections of all fire extinguishers at each school site as required by law.
4. The district should regularly monitor custodian schedules as they are organized at each school site and make changes as necessary to improve the custodial staff's efficiency. It should also consider altering schedules to provide more custodial staff during school hours as needed for additional cleaning of the restrooms.

5. The district should consider including evening supervision in the Custodial Department. Principals should continue to have significant input on assigned tasks and custodial evaluations.
6. The district should establish a written or computerized site inventory of cleaning supplies and equipment to protect them from potential theft and to ensure the adequacy of their use. The site principal should review the inventory weekly. The district should also consider providing funds in the school site budgets so the cost of the supplies is under the direct responsibility of the school site.
7. The district should develop and implement up-to-date SDS binders at each of its school sites. The binders should be located in the custodial closets adjacent to where custodial supplies are stored and used.
8. The district should review the inspection routine for wheelchair lifts and man-lifts districtwide to ensure compliance as required by law.
9. The district should consider replacing all restroom floors at each older campus to remove the pervasive odor and consider fully replacing and renovating the restroom facilities as necessary. All restroom facilities should be inspected and evaluated for this type of condition, and a priority list for replacement should be developed.
10. Restrooms should be inspected periodically throughout the day at school sites to ensure they contain all necessary toilet paper and dispensers, soap dispensers, toilet seat cover dispensers, and are in working order.
11. Maintenance repair projects should be secured properly with safety fencing. Care should be taken to repair facility discrepancies promptly and properly.
12. The district should consider removing or replacing the relocatable classrooms at Bennett-Kew Elementary.

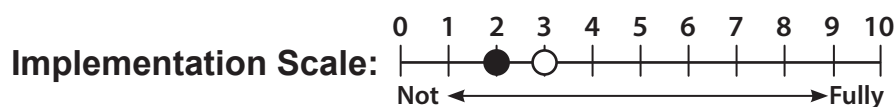
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 3

July 2016 Rating: 2



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 were updated in August 2014 and delegate authority to the superintendent or designee to establish and implement a written injury and illness prevention program in accordance with law.
2. FCMAT was provided with an undated program that was in a draft format with references to individuals not employed by the district. The document lacks information on who is responsible for implementation or how it will be implemented.
3. FCMAT was provided with documentation that indicated Keenan and Associates provided injury and illness prevention program training in August 2015 for all maintenance, custodial, and transportation staff. The training covered required components of the written plan, communication, and hazard identification among its topics.
4. Most site staff interviewed by FCMAT were not aware of the IIPP, its location or purpose. Procedures and training delineated within the plan had not occurred in the last year. Those staff members who stated knowledge of the IIPP were only vaguely aware of its existence, but not its purpose.
5. The IIPP requires periodic safety inspections of district sites. No evidence of routine safety-oriented inspections was provided to FCMAT nor were any staff members interviewed aware of these inspections.
6. The IIPP requires minutes of the safety committee meetings to be retained for five years. However, there is no evidence that such a committee exists.
7. The district does not have a dedicated risk manager to address the IIPP and associated training. FCMAT was provided undated documentation outlining a Risk Management Department that referenced individuals who were no longer employed by the district. District administrative staff interviewed by FCMAT indicated that the position was scheduled to be hired in the near future.

Recommendations for Recovery

1. The district should complete and implement the injury and illness prevention program as per Board Policy and Administrative Regulation 4257. The program should meet the requirements outlined in Labor Code Section 6401.7.

2. The district should determine who will be responsible for implementing the program and ensure that all school sites have a copy. The district should also ensure the implementation of the required elements of the injury and illness prevention program such as the district's system for identifying and evaluating workplace hazards, methods and procedures for correcting unsafe or unhealthy conditions and work practices in a timely manner, a safety training program designed to instruct employees in general safe and healthy work practices and to provide specific instruction with respect to hazards specific to each employee's job assignment, and the system for communicating with employees on occupational health and safety matters.
3. The district should establish a districtwide safety committee to provide a means by which employees may communicate safety concerns, provide review of safety issues throughout the district, and provide suggestions on correction of safety issues.
4. The district should continue to provide training for employees on the implementation of the program.
5. The district should provide all employees with professional development training that includes all aspects of the IIPP on districtwide staff development days.
6. The district should pursue the hiring of a dedicated risk manager to address the shortcomings in this standard, as well as other safety standards.

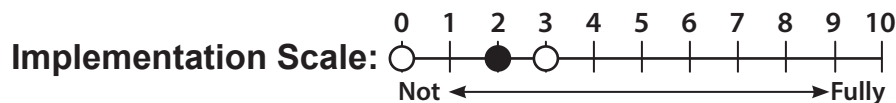
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 2



1.15 School Safety

Legal Standard

The LEA maintains updated Material Safety Data Sheets (MSDS) for all required products. (LC 6360- 6363; CCR Title 8, Section 5194)

The global harmonization system (GHS) was developed in 1992 and slowly implemented throughout the world during the past 20 years. Implementation in the United States occurred in 2012 and has replaced MSDS with the SDS system. Nevertheless, SDS continues to utilize a binder system for providing safety information on all custodial cleaning products.

Findings

1. Most sites visited by FCMAT had no SDS binders. Although most custodial staff stated that they thought the SDS binders were on site, none could produce the binders nor were they in the custodial locations where chemicals were stored. Additionally, most of the custodial staff was unfamiliar with the terminology or requirements to have the SDS binder on site. Two sites visited by FCMAT had out-of-date SDS binders. The SDS binders found at these two sites were not located in the areas where custodial cleaning products are stored or used, and they were not up to date.
2. FCMAT was provided documentation indicating Keenan and Associates provided global harmonization training in June 2014 for all maintenance, custodial, and transportation staff. The training covered new labeling format and content, pictograms, signal words, safety data sheets, compliance dates and deadlines.
3. The district provided evidence that custodians were trained on the material safety data sheets. However, most of the custodians interviewed by FCMAT did not know how to use the SDS binders or find the type of chemical used and read the sheets for reference to safety and medical information.
4. The district does not have a dedicated risk manager to address required safety training and oversee progress towards properly implementing this standard.

Recommendations for Recovery

1. The district should ensure that all district sites contain up-to-date SDS binders for reference, especially in custodial equipment/material storage areas and that all site personnel are aware of their location.
2. The district should continue to provide training of all custodial, maintenance, and transportation personnel in the global harmonization system, which has replaced the MSDS system.

3. The district should check with custodial and maintenance personnel periodically to ensure the employees are aware of the location and contents of the SDS binder. Upon the purchase and delivery of all new materials and chemicals, the district should ensure that the manufacturer has provided SDSs as required by law, and that these new SDSs are placed in the site SDS binders.
4. A process should be developed and implemented to regularly monitor, inspect, and maintain SDS binders at all sites.
5. The district should pursue the hiring of a dedicated risk manager to address the shortcomings in this standard, as well as other safety standards.

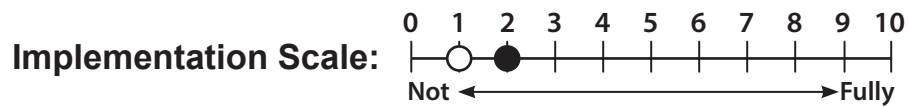
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2



1.16 School Safety

Professional Standard

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

Findings

1. The district provided FCMAT with Administrative Regulation 3517, which was revised in November 2006, and specifies “[u]nder the direction of the Chief Operations Officer, the Director of Maintenance, Operations, and Transportation (MOT) will be responsible for establishing regulations, procedures, and guidelines regarding the issuance and accountability of keys and locks; maintaining a master file regarding keys and locks, and safety and security concerns regarding keys and locks.” The director of maintenance, operations, and transportation indicated to FCMAT that he is responsible for the accountability of all keys in the district.
2. The district adopted Administrative Regulation 3515 in August 2014, which indicates school site administrators are responsible for issuing and controlling keys at each school site.
3. The school sites visited by FCMAT maintained a system to check out and return all keys assigned to teachers and their substitutes. Several sites use their own form for key check out and retrieval, and a standard form did not appear to be used by all sites.
4. The district has a key authorization form and process for issuing new keys that controls distribution. The forms are completed, and the keys are authorized by the district locksmith and do not require any secondary approval by managerial or supervisory personnel.
5. The district does not have a policy indicating who should be issued keys based on job duties or positions.
6. The district provided documentation indicating that it has standardized all new locks and keys with the Sargent system; however, the district utilizes a wide variety of locks and keys. Because locks and key systems lack uniformity, the district cannot issue a specific master or submaster key that is operable at all sites. Some newer sites utilizing the Sargent system can issue master and submaster keys to enable site access.

Recommendations for Recovery

1. The district should update Administrative Regulation 3517 and Administrative Regulation 3515 to ensure that the two regulations do not conflict regarding the responsibility for the issuance and control of keys and key systems between the director of MOT and school site administrators.

2. The district should continue to give school site administrators the responsibility of issuing all site keys to site personnel. The district should create a standardized process and issuance form with issuance logs to track all issued keys, level of security, access and provide direction on how to account for the issuance and retrieval of keys.
3. The district should implement its plan to collect and reissue all district keys to district personnel.
4. The district should include a district-level approval for issuing keys as part of its standard key authorization form.
5. The district should create board policy that specifies those who are issued keys, the purpose, and the responsibility for the security and use of keys.
6. The district should continue to implement the use of its standard Sargent lock and key system for all facilities. The district should create a rekeying and lock replacement plan in an effort to expand the standardization of all the district locks using the same key system.

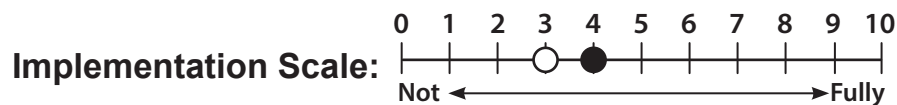
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 4



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. Most principals at school sites visited by FCMAT indicated their outside lighting was adequate. Staff at one site indicated the outside lighting could be improved.
2. The district utilized the services of CPTED Safe Schools in winter 2014-15 to develop a campus security assessment report that assessed the outside lighting conditions at each campus. The reports gave satisfactory ratings on outside lighting to all campuses except for Morningside High School, Woodworth Elementary, and Worthington Elementary. Subsequent site inspections by FCMAT found additional lighting deficiencies at Bennett-Kew, where lighting was disconnected or otherwise nonoperational, and at Highland Elementary, where lighting was on 24 hours of the day, with approximately 20% of the fixtures in a nonoperational status.
3. The district does not have board policy or facilities standards specifically on outside lighting.

Recommendations for Recovery

1. The district should implement the recommendations for outside lighting at Morningside High School, Woodworth Elementary, and Worthington Elementary as contained in the campus security assessment reports prepared by CPTED.
2. The district should review and correct the outside lighting deficiencies at Bennett-Kew and Highland Elementary.
3. The district should continue to evaluate the outside lighting during the evening hours at all sites and provide temporary lighting as needed until the outside lighting can be permanently improved.
4. A district policy and standard should be developed for lighting requirements.

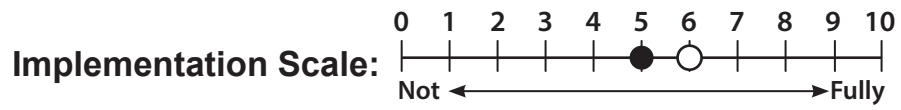
Standard Partially Implemented

July 2013 Rating: 5

July 2014 Rating: 5

July 2015 Rating: 6

July 2016 Rating: 5



1.20 School Safety

Professional Standard

The LEA maintains a comprehensive employee safety program. Employees are made aware of the LEA's safety program, and the LEA provides in-service training to employees on the program's requirements.

Findings

1. Board Policy and Administrative Regulation 4157 were updated in August 2014 and require the superintendent or designee to promote employee safety and correct any unsafe work practices through education and enforcement.
2. The district does not have an operative and executed comprehensive safety program. A draft template of the district's new emergency action plan was prepared for fiscal year 2015-16 in accordance with SB 187 and SB 334. The California Education Code (Sections 32280-32289) outlines the requirements of all schools operating any kindergarten and any grades one to 12, inclusive, to write and develop a school safety plan relevant to the needs and resources of that particular school.
3. The district provided some rudimentary safety training on June 19, 2014, as documented by its consultant Keenan and Associates and employee sign-in sheets. However, this training does not appear to have been given to all employees as is specified in the IIPP.
4. Bus drivers received proficiency and renewal training at various times during fiscal year 2015-16. However, the training sign-in sheets did not contain detail as to what areas were covered during the training, nor the details of the content of the training given.
5. Custodial staff received specific cleaning product training in July 2015, and Back Injury Prevention and Slip Trips and Falls safety training in August 2015. Additionally, some custodians were trained on certain gym floor products in March 2016.
6. The district does not have a dedicated risk manager to address required safety training and oversee progress towards properly implementing this standard.

Recommendations for Recovery

1. The district should develop a comprehensive employee safety program that contains a written safety plan along with activities to ensure employee safety such as regular training for regulatory compliance, hazard elimination, and accident prevention.
2. A safety and emergency training program should be created and monitored for all employees, including substitutes, targeting their specific duties and responsibilities.

3. Training records should be kept in a single location so they can be reviewed regularly to ensure actions are completed in accordance with the district safety plan, board policy requirements and to coordinate training activities between departments.
4. The district should pursue the hiring of a dedicated risk manager to address the shortcomings in this standard, as well as other safety standards.

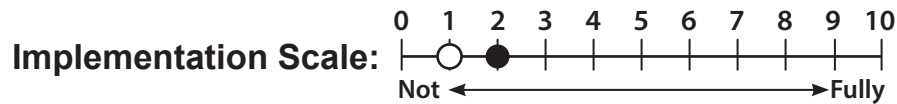
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 2



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.

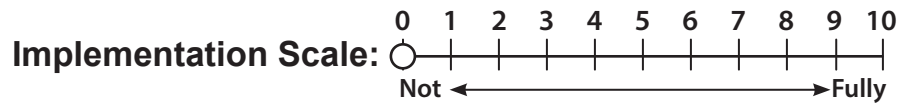
Standard Not Applicable

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: N/A

July 2016 Rating: N/A



2.3 Facility Planning

Legal Standard

The LEA has established and uses a selection process to choose licensed architectural/engineering services. (GC 4525-4526)

Findings

1. Board Policy and Administrative Regulation 7140 on the selection of architectural and engineering services was adopted in August 2014 and requires the superintendent or designee to devise a competitive process for choosing architects and structural engineers that is based on demonstrated competence and on the professional qualifications necessary for the satisfactory performance of the services required.
2. The district prepared a request for qualifications (RFQ) in April 2015 for architectural services related to Measure GG modernization and new construction projects. Documents submitted under the RFQ were due to the district in May 2015.
3. The district entered into an agreement with the architectural firm of Flewelling and Moody for consulting services on November 12, 2014. The district had determined that legal counsel should review the agreement to determine if a second agreement for architectural services related to the Morningside High School project was necessary. The district did not provide documentation to substantiate this separate agreement during the third review; however, with the change in state administrator, the district reports that this particular project has been abandoned.
4. The district is under contract with Westberg + White for architectural services associated with a project at Payne Elementary School. The district had indicated to FCMAT in its third review that it had terminated all other contracts for architectural services with other vendors with the exception of the recently approved contract with Flewelling and Moody. For this review period, the district confirmed the completion of the project and cancellation of the contract.
5. From the submissions to the district's April 2015 RFQ, a small in-house panel consisting of staff and a consultant paper screened the respondents and then staff interviewed the firms. The district selected four firms to work with and let contracts to three of the firms. The three firm selected were Harley Ellis Devereaux, Lionakis and gkkworks. Harley Ellis Devereaux has been charged with establishing building standards for the district.
6. The district has identified five priority sites where work will be performed using a combination of Measure GG and Los Angeles World Airports (LAWA) funds. Some of the sites selected were based on progress already made with Division of State Architect (DSA). Payne Elementary already has DSA-approved plans so it will receive work first.

Recommendation for Recovery

1. The district should continue to follow the process outlined in Board Policy 7140 for selecting architectural services on future district projects.

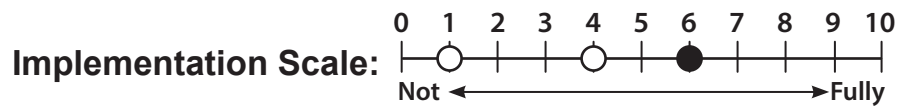
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 4

July 2016 Rating: 6



2.6 Facility Planning

Professional Standard

The LEA has a long-range school facilities master plan that has been updated in the last two years and includes an annual capital-planning budget.

Findings

1. The district adopted Board Policy 7110 for developing a facilities master plan in August 2014. The policy requires the plan to be based on an assessment of the condition and adequacy of existing facilities, projection of future enrollments and alignment of facilities with the district's vision for the instructional program.
2. The district developed and the state administrator approved the districtwide facilities implementation master plan at its November 18, 2015 regular board meeting. This document identifies facility improvement needs at each of its school sites, an undated capital planning budget for facilities expenditures, and is based on the district's instructional goals.
3. The district submitted a soundproofing work plan in April 2015 to LAWA for expending sound mitigation funds. The district indicated that it has been in continuous negotiations regarding approval of additional LAWA funds for specific school sites.
4. The district approved an agreement with Davis Demographics to provide demographic information and enrollment projections for its facility planning process in March 2015.

Recommendations for Recovery

1. The district should continue implementing the projects identified in the facilities implementation master plan.
2. The district should begin implementing the projects outlined in the soundproofing work plan.
3. The district should revise the soundproofing work plan as new projects are approved to receive LAWA funds.
4. The district should continue to update the facilities implementation master plan every year as projects are completed and enrollment projections dictate the need for reducing or adding facilities.
5. The district should incorporate the information provided by Davis Demographics into its long-term facility planning.
6. The district should incorporate a current funding component into the facilities implementation master plan based on estimated need and available resources.

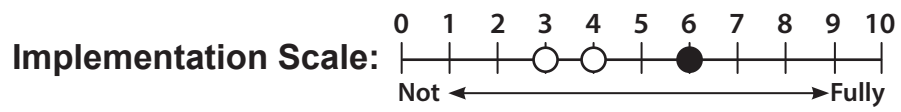
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 4

July 2015 Rating: 6

July 2016 Rating: 6



2.8 Facility Planning

Professional Standard

The LEA has a facility planning committee.

Findings

1. Board Policy 7110 as adopted in August 2014 does not specifically require the creation of a facilities planning committee, but contains a reference to citizen advisory committees in accordance with Board Policy 1220 and the use of such committees for facilities planning.
2. The district has created a facilities planning committee that meets every two weeks. However, the committee is comprised of the chief facilities and operations officer and outside consultants.
3. The district has completed the formation of its citizens' oversight committee for Measure GG and has conducted five meetings during this review period but committee members are still unclear on their roles. The most recent meeting of the committee on April 21, 2016 included the agenda item "committee roles and responsibilities," which should assist its members in the future.

Recommendations for Recovery

1. A board policy or administrative regulation should be developed to specifically define the role and implementation of a facility planning committee.
2. The district should create a facility planning committee consisting of district office administrators, principals, parents, teachers, classified staff and community members to represent all district interests. This committee should stand separate and apart from the citizens' oversight committee.
3. The district's Measure GG citizens' oversight committee should continue to meet and be apprised of the district's capital facilities projects.

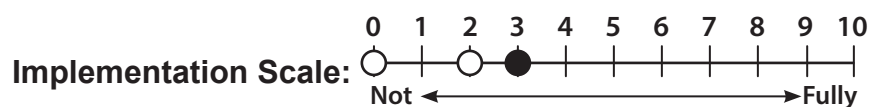
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 3



3.1 Facilities Improvement and Modernization

Legal Standard

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

Findings

1. The district adopted Board Policy 7110 to develop a facilities master plan in August 2014.
2. The district developed and the state administrator approved the districtwide facilities implementation master plan at its November 18, 2015 regular board meeting. This document identifies facility needs for maintenance and modernization at each school.
3. The district's 2015-16 general fund budget as of April 2016 contains a budget line item of \$4,071,243 for routine restricted maintenance.
4. The district passed \$90 million in Measure GG general obligation bonds to provide additional funding for new construction, repairs, and modernization of school facilities. The district has identified five priority sites where work will be performed using a combination of Measure GG and LAWA funds. Some of the sites selected were based on progress already made with DSA.
5. The district has received Emergency Repair Program (ERP) funds from the state Office of Public School Construction (OPSC) in the amount of \$5,780,305 for six school sites. The district competitively bid a project for roof replacement at Inglewood High School and Morningside High School on December 9, 2015 and had completed most of the work by April 2016 using ERP funds.
6. The district also received bids for commercial roofing at Centinela Elementary School, Kelso Elementary School, Woodworth Elementary School and Monroe Middle School.

Recommendations for Recovery

1. The district should regularly update its facilities implementation master plan and start implementing the projects identified at the five high priority sites.
2. The district should complete the remaining projects it received funding for through the state OPSC's ERP.
3. The district should continue to budget funds for routine annual maintenance in its adopted budget for fiscal year 2016-17.

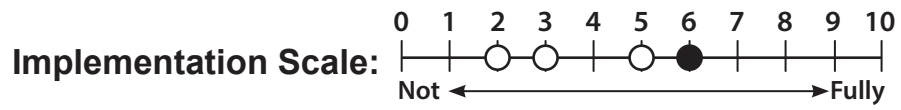
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 5

July 2016 Rating: 6



3.3 Facilities Improvement and Modernization

Legal Standard

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

Findings

1. The district has architectural records of various ages for all its buildings.
2. The district has site maps of each school site that provide the building layouts and DSA identification numbers.
3. The district has developed a comprehensive list of all its modular buildings in an effort to determine their status with the DSA.
4. FCMAT was unable to confirm that all modular classrooms in the district have DSA approval.
5. FCMAT again observed relocatable classrooms at Bennett-Kew Elementary that displayed visible signs of significant exterior deterioration.

Recommendations for Recovery

1. The district should continue to examine its architectural records to confirm that all buildings meet statutory requirements.
2. The district should consider the services of an architect in this effort to determine the DSA status of all its buildings.
3. The district should consider removing or replacing the relocatable classrooms at Bennett-Kew Elementary School. The district should inspect each school site to review the condition of all modular classrooms.

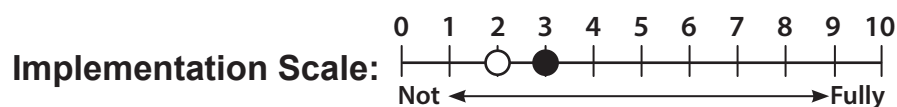
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3



3.9 Facilities Improvement and Modernization

Professional Standard

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

Effective July 1, 2013, Assembly Bill 97 repealed State Allocation Board apportionment authority for the Deferred Maintenance Program and provided for the governing boards for each school district to have full local control over deferred maintenance expenditures, earnings and funds.

This standard is no longer applicable under current law and will be eliminated from the evaluation process and scoring rubric.

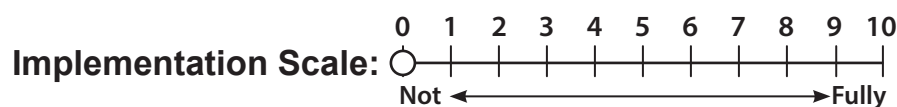
Standard Not Applicable

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: N/A

July 2016 Rating: N/A



3.10 Facilities Improvement and Modernization

Professional Standard

Staffs are knowledgeable about procedures in the Office of Public School Construction (OPSC) and the Division of the State Architect (DSA).

Findings

1. In interviews with FCMAT, district staff indicated they have very little knowledge of the procedures of the OPSC. However, the new chief facilities and operations officer does have extensive knowledge of the DSA.
2. The district uses the services of a consultant for its facilities project cost accounting and project closeout.
3. The district provides training opportunities for current staff members to increase their knowledge of OPSC and DSA.
4. The district has circulated request for qualifications to provide program management and construction management services for Measure GG projects and has hired two firms.

Recommendations for Recovery

1. The district should continue to support training for all staff members who will be involved in oversight and have responsibility for expending for construction and modernization projects.
2. The district should continue to utilize consultants to work with various state agencies as necessary until it can develop expertise with regard to OPSC.
3. The district should determine what kind of organization and staffing structure will be implemented to support decision-making and accountability for facilities and capital improvement projects completed with state or local bond funding.

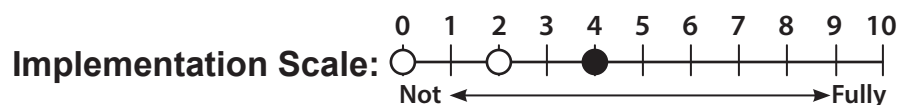
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 4



4.1 Construction of Projects

Professional Standard

The LEA maintains a staffing structure that is adequate to ensure the effective management of its construction projects.

Findings

1. The district has a roof replacement project at Inglewood and Morningside high schools in progress.
2. The district has circulated a request for qualifications to provide program management and construction management services for Measure GG projects and has hired two firms.
3. The district's new staffing structure for overseeing and managing construction projects consists of the chief business official, chief facilities and operations officer and the director of maintenance, operations, and transportation.
4. The district is circulating a request for qualifications for a DSA inspector of record.

Recommendations for Recovery

1. The district should establish a staffing and organizational structure with clearly defined roles and lines of authority to manage the expenditure of construction funds provided under Measure GG. The structure should include positions responsible for all communication with the state administrator, daily administration and decision-making, purchasing and bidding procedures, budgeting and accounting project funds, maintaining project records, approving project change orders, and providing public information.
2. The district should continue using an independent program manager to implement capital improvement projects using Measure GG and LAWA funds. It should also continue to outsource construction project management on projects on an as-needed basis until an adequate staffing structure is developed that can manage the projects.
3. The district should employ an independent auditor to audit the Measure GG expenditure activity at the end of each fiscal year and verify that funds have been expended according to the provisions contained in Education Code 15278 and the intended use of the bond.
4. Expenditures of funds from Measure GG bond proceeds should be accounted for separately in the district accounting records to allow for individual project identification and accountability.

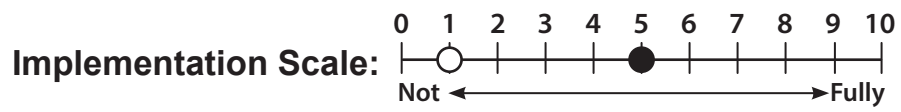
Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 5



4.2 Construction of Projects

Professional Standard

The LEA maintains appropriate project records and drawings.

Findings

1. The district has established an organized records retention facility.
2. This facility previously held records related to all past construction projects, including bid documents, state school facility records, and architectural drawings. With new construction projects taking place, the district has determined that the older construction records should be packed, labeled and palletized for storage.
3. Prior records had been organized by school site and were easy to locate. The district had also implemented a checkout system for users who requested to view or check out the documents. Interviews indicated these elements are intended to continue with the new construction documents and that most recent records and drawings are also being delivered and archived in electronic format.

Recommendations for Recovery

1. The district should continue to maintain the facilities and construction records it has already organized.
2. A directory should be created for the facilities records room indicating the exact records available and their location.
3. A system should be developed to ensure all project architects and contractors provide all necessary documents for each project in an electronic format.
4. The district should develop and implement a system for electronic archiving and continue to request electronic copies of all records and drawings.

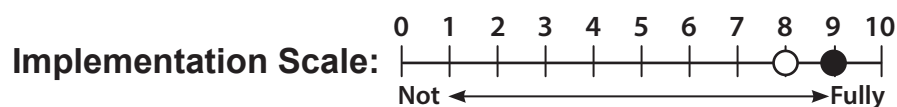
Standard Fully Implemented

July 2013 Rating: 8

July 2014 Rating: 8

July 2015 Rating: 9

July 2016 Rating: 9



6.1 Facilities Maintenance and Operations

Legal Standard

The LEA is in compliance with requirement of the Williams case settlement. The governing board provides clean and operable flush toilets for students' use; toilet facilities are adequate and maintained. All buildings and grounds are maintained. (EC 17576, 17592.70-17592.73, 35186; CCR Title 5, Section 631, Section 4683, Section 14030)

Findings

1. LACOE conducted the facilities inspections required under the Williams Act in October 2015 and December 2015. The district does not conduct inspections at school sites not reviewed by LACOE.
2. The district has a 2015-16 routine restricted maintenance account budget of \$4,071,243, which includes allocations for repairs, parts and contracted services.
3. Site visits indicate a significant degradation of capital facilities. The district has failed to implement any preventive/proactive maintenance. Currently, the district maintenance department operates in a reactionary mode. The consequence is the inability of the maintenance staff to keep up with the decay, resulting in an impact to district operations.
4. The concrete walkways at the secondary school sites, with the exception of Crozier Middle School, were saturated with chewing gum. Each school has been issued a pressure washer to abate this problem. However, some schools indicated that the pressure washers purchased were not powerful enough. Other schools indicated that their pressure washers were borrowed by other school sites and never returned. Some pressure washers assigned to schools appeared to be stored or in the process of being repaired at the warehouse.
5. Many restrooms visited were in unsanitary conditions with broken toilet paper and soap dispensers. Monroe Middle School only had one set of bathrooms open for students. See also discussion of facilities conditions at Standard 1.8 above.

Recommendations for Recovery

1. The district should continue facilities inspections as required by the Williams settlement and conducted by LACOE.
2. The district should conduct facilities inspections at school sites not covered by the LACOE visits.
3. The district should continue to adequately fund its Maintenance Department budget to ensure its ability to adequately maintain its school sites as required under the Williams legislation.

4. The district should purchase pressure washers with enough power to abate chewing gum off concrete walkways. The district should monitor the inventory of pressure washers and ensure that pressure washers are returned to the school site of origin if borrowed by another school.
5. The district should require the school site administration or designee to conduct frequent daily inspections of all restroom facilities to ensure they are clean and fixtures are in proper working order and accessible during school hours.
6. Work orders generated as a result of unsafe or unsanitary conditions should be given priority in the work order system.

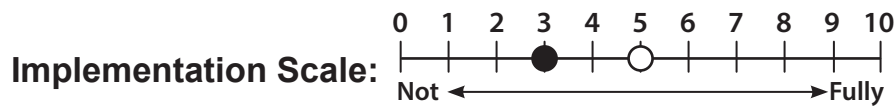
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 5

July 2016 Rating: 3



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 2015-16 Maintenance Department budget is \$4,071,243, which meets the account requirement under EC 17070.75 and 17070.766.
2. At the time of interviews, the CBO indicated that at the end of the 2014-15 fiscal year, the routine restricted maintenance account had a balance of approximately \$500,000 as the result of the former director of maintenance, operations and transportation's inability to monitor the budget and make appropriate allocations. The routine restricted maintenance account is anticipated to have another significant balance at the end of the current fiscal year. Every site visited by FCMAT had facility maintenance issues. It is beyond the scope of this review to determine whether this is because of budgetary or personnel issues; however, the district should determine if it uses its funds to the fullest extent possible in light of the facilities needs.
3. The district has no multiyear plan on preventive or deferred maintenance needs. While a deferred maintenance plan is no longer required by the state, facility maintenance best practices dictate that the district should develop and maintain a current plan for maintenance needs and budget funds for those needs to prevent more expensive repair work in the future.
4. The district addresses its maintenance issues on an as-needed basis and does not have a budget for planned preventive maintenance projects.

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 17070.766.
2. The district should analyze its current needs in maintenance and facilities repair and develop a comprehensive, multiyear preventive maintenance plan. The plan should identify staffing, necessary projects at each district school site and the estimated costs and priority of each project.
3. The positions that oversee the routine restricted maintenance account should be trained to read and understand their budget. The budget should be regularly monitored with the goal of expending all funds by the end of the fiscal year. With the implementation of a multiyear maintenance and equipment replacement plan, the district will ensure transparency, accountability, and make certain that funds were spent on the proper needs of the district.

4. The district should prepare a multiyear budget to address the projects identified in the maintenance plan.

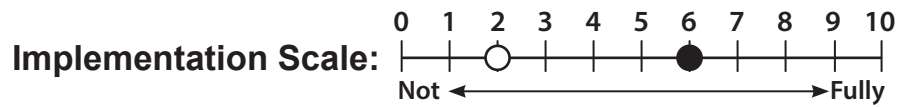
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 6

July 2016 Rating: 6



6.3 Facilities Maintenance and Operations

Professional Standard

The LEA uses and maintains a system to track utility costs and consumption, and to report on the success of its energy program in reducing the cost of utilities. An energy analysis has been completed for each site.

Findings

1. There is no board policy or administrative regulation to address tracking energy costs and making a commitment to energy conservation.
2. The district provided documentation that indicated it participated in the Southern California Edison School Energy Efficiency Program and was awarded for energy savings through lighting replacement at various school sites.
3. The district has no system to track utility costs or energy consumption.
4. The district does not utilize an energy management system (EMS) although it had a limited computerized system in the past.
5. The district has not completed an energy analysis for each site.
6. A districtwide comprehensive list has not been developed to determine eligible projects for funding using state funding granted under Proposition 39 through the California Clean Energy Jobs Act. The district reports that it will perform a site walk to determine eligible Prop 39 projects for Morningside High School. It intends to combine Prop 39 and Measure GG funding to upgrade lighting and electrical systems.
7. The district has no districtwide plans to use Measure GG funds for energy efficiency improvement projects.
8. The district indicated there was an intention to hire a part-time person to monitor utility costs and assist with behavioral changes regarding utility usage. The United States Environmental Protection Agency (EPA) Energy Star program demonstrates that behavioral changes, training, and energy use tracking, allows an organization to create a self-sustaining energy conservation program.

Recommendations for Recovery

1. The district should develop a board policy and administrative regulation on tracking energy costs and making a commitment to energy conservation.
2. The district should continue to identify programs to help increase energy efficiency.
3. The district should develop a system to track utility costs and energy consumption. A district-level person should be assigned to track and monitor energy consumption and costs. The district should consider funding the initial costs through Proposition 39 funding.

4. The district should assess the capability of its energy management system and consider its repair or replacement.
5. The district should continue to work with its local utility providers to conduct energy audits for each of its sites.
6. The district should complete the application with the state to receive Proposition 39 funding for energy efficiency projects. Although the district has received some planning money, it must identify potential energy efficiency projects and apply for the construction funds.
7. The district should consider incorporating energy efficiency projects into its modernization projects as identified in Measure GG.

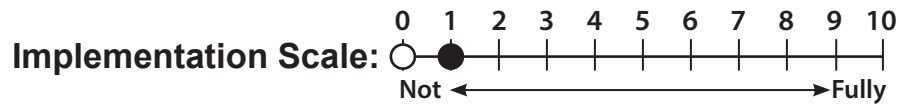
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 1



6.4 Facilities Maintenance and Operations

Professional Standard

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

Findings

1. The district keeps adequate maintenance records, but it does not maintain a complete inventory of supplies, materials, tools, and equipment for the Maintenance, Operations, and Transportation Department.
2. Employees who are required to perform custodial, maintenance, or grounds work are generally provided with adequate supplies and equipment to perform their tasks in a timely manner. Custodial staffs at most school sites visited by FCMAT indicated they are provided with the supplies and equipment they need to perform their job. However, they indicated that the deliveries of cleaning supplies and materials are routinely less than what has been ordered. The site staff also pointed out that deliveries from the warehouse are not on time, and sites regularly run out of items such as toilet paper, toilet seat covers, and soap. This creates an unsanitary condition in many restrooms.
3. The central warehouse indicates that it maintains approximately a three-month supply of items that are requested by the schools. This indicates stock is sufficient to ensure orders from school sites can be completely filled on a regular basis. The district should investigate why there are discrepancies in supply orders or delays in the receipt of supplies. Mistakes in these transactions result in wasted time through multiple requisitions, financial errors, inaccurate reporting of usage, and misdirected material.
4. School sites order custodial supplies from a central warehouse on a manual system. The senior storekeeper warehouse orders all supplies for the warehouse and oversees the fulfillment of the maintenance and custodial supply requisitions from the school sites.
5. 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.
6. 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. Supply inventories varied greatly by school sites. The inventory kept at the school site is sometimes based on the storage space available. Some schools have begun to maintain a written list of cleaning supplies and products to decrease the number of times they run out of materials. This process is reducing the amount of times schools run out of custodial supplies.
7. FCMAT found no record of training for custodial tasks or equipment usage.

Recommendations for Recovery

1. The district should implement and maintain a computerized inventory system for all district supplies, tools, and equipment, including a schedule for replacement.
2. The district should ensure it provides 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 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. Sites should develop their own inventory for custodial supplies, and the site administrator should regularly review these. Sites should standardize the amount of material in stock based on the number of restrooms and the student population. Additionally, custodial supplies should be placed in a central location at each site for standardization. This will ensure greater efficiency for substitute employees. The approval for ordering site custodial supplies should come from the school site administrator and be reviewed by the director of maintenance, operations, and transportation.
7. Sites should identify areas for the storage of adequate amounts of custodial supplies.
8. The district should provide all custodial, maintenance and grounds 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.

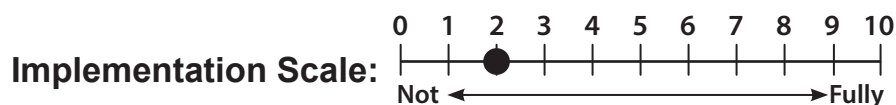
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2



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.
3. Interviews with the district administration indicated that school site principals are responsible for evaluating all custodial staff at their site, with the assistance of the director of maintenance, operations, and transportation. Many of the principals who were interviewed were not aware of this policy and did not perform evaluations.
4. At the time of the visit by FCMAT, evaluations for all maintenance and transportation staff members had been completed for 2014-15. The district did not provide FCMAT with any evaluations of the custodial staff for 2014-15. The evaluations for 2015-16 were not due at the time of the visit and had not been completed.

Recommendations for Recovery

1. The district should follow its adopted procedures for the evaluation of district maintenance and operations staff.
2. The district should review and maintain its organizational chart for the Maintenance, Operations, and Transportation Department and update it as changes are made. This information should be distributed to all sites and affected personnel in the district.
3. The district should complete all evaluations according to district timelines. The Human Resources Department should develop a process to schedule and monitor evaluations to ensure they are completed as prescribed and align with collective bargaining agreements.

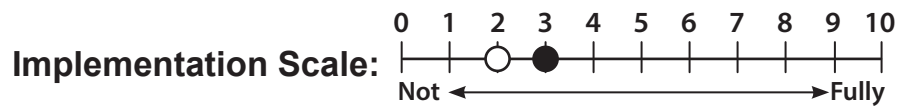
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3



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 developed an organizational chart for the Maintenance, Operations, and Transportation Department that indicates all maintenance, operations, and grounds positions report to the director of that department, and all site custodians report to their school site principal.
2. Maintenance and custodial positions have written job descriptions, but they range from those that are current to those that are connected to job postings and up to 17 years old; some are undated and typewritten. The Americans with Disabilities Act (ADA) permits employers to define a job and the functions required to perform it, including qualifications and work quality and quantity standards. Although ADA does not require written job descriptions, having these before advertising or interviewing applicants is strong evidence of whether a particular job function, such as driving, is considered an essential function. For this reason, keeping job descriptions current and listing all essential functions of the job is vital in managing the risk of ADA claims.
3. The district has not developed cleaning or performance standards for maintenance or custodial positions.
4. The district recently hired a director of maintenance, operations and transportation. He is in the process of implementing a custodial handbook to identify cleaning methods and performance standards. District administration, human resources, and the classified collective bargaining unit are reviewing this handbook.

Recommendations for Recovery

1. The district should review and maintain its organizational chart for the Maintenance, Operations, and Transportation Department and update it as changes are made.
2. All maintenance and custodial job descriptions should be reviewed and updated to reflect the roles, tasks, and supervisory responsibilities under the current organization structure.
3. The district should develop performance standards for all maintenance, operations, and custodial positions to provide a basis for performance evaluations.
4. The district should complete the implementation of a custodial handbook to identify cleaning methods and performance standards.

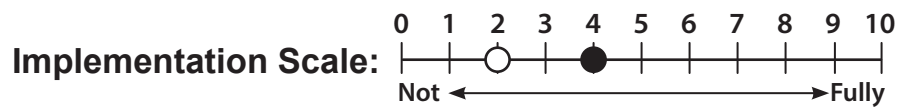
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

July 2016 Rating: 4



6.7 Facilities Maintenance and Operations

Professional Standard

The LEA has an effective written preventive maintenance plan that is scheduled and followed by the maintenance staff and that includes verification of work completed.

Findings

1. The district does not have a written preventive or routine maintenance plan that includes plans for annual site needs or evaluation of ongoing painting, heating ventilation and air-conditioning (HVAC) servicing, roofing, flooring, asphalt resurfacing, electrical upgrading, or plumbing repair.
2. The district does not maintain a schedule for repairing or replacing equipment.
3. The work-order system allows for the reporting of issues that require the Maintenance Department's attention. The director of maintenance, operations, and transportation assigns daily work orders to the maintenance staff based on immediate site needs. No completed work orders address preventive maintenance needs.
4. School site administrators must sign the work order to verify its completion before it is returned to the maintenance department.
5. The district is implementing a new computerized work-order system.

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 regularly schedule preventive maintenance tasks in the work-order system such as changing of HVAC filters, testing emergency lighting, cleaning roof gutters and storm drain inlets, and cleaning and repair of equipment. Work orders should be regularly reviewed and analyzed to identify recurring needs and incorporate these into maintenance project planning.
4. Maintenance Department work-order review procedures should be established and communicated to maintenance staff and site administrators. After work orders are completed, they should be signed by the employee performing the work and the site principal, as well as reviewed by the department head for timeliness, efficiency, and cost.

5. The district should continue to implement the new work-order system and provide training to all district maintenance and applicable site personnel in its use.

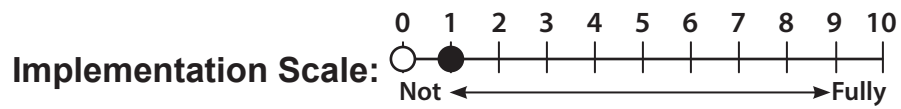
Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 1



6.8 Facilities Maintenance and Operations

Professional Standard

The LEA has planned and implemented a maintenance program that includes an inventory of all facilities and equipment that will require maintenance and replacement. Data should include the estimated life expectancies, replacement timelines, and the financial resources needed to maintain the facilities.

Findings

1. FCMAT's site visits reflected no shortage of facility or equipment needs.
2. As was also discussed in Standard 6.1, site visits indicate a significant degradation of capital facilities. The district has failed to implement any preventive/proactive maintenance. The district Maintenance Department operates in a reactionary mode, resulting in the inability of the maintenance staff to keep up with the decay, affecting district operations.
3. The district only maintains a pressure washer inventory list. This list has not been disseminated to the sites. During FCMAT's fieldwork, some sites were unaware if they had access to a pressure washer or the condition of any pressure washers.
4. The district does not maintain an equipment replacement schedule.

Recommendations for Recovery

1. The district should develop an inventory of buildings, including square footage and acreage. This information can help the district determine accurate maintenance and operations staffing levels using CASBO and Florida's Department of Education formulas.
2. A comprehensive inventory should be developed and maintained that includes the age, expected life, and replacement cost of all district equipment and facilities.
3. The district should develop a replacement schedule for all of the equipment in its inventory, including a list of funding sources for equipment purchased with federal funds. The district should annually budget for the replacement of necessary equipment based on the replacement schedule it develops.

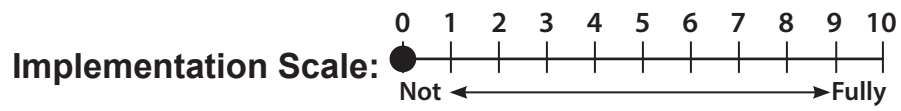
Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0



6.9 Facilities Maintenance and Operations

Professional Standard

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

Findings

1. The sites and departments submit work orders to the Maintenance Department using the district Track-It software system.
2. A Maintenance Department clerk prints and organizes work orders, and prioritizes them daily for the maintenance staff. The director of maintenance, operations, and transportation assigns the work orders.
3. Upon completion of the work order, the work-order form is returned to the department clerk, who enters its completion date into a separate Excel worksheet specifically developed for tracking these work orders, and files the document.
4. School site administrators must sign the work order to verify its completion before it is returned to the Maintenance Department.
5. Work-order progress is not updated on the network system until its completion, so the sites cannot monitor work-order scheduling or progress. This lack of feedback has created frustration at the site level since schools lack timely and accurate information regarding work order status and estimated completion dates.
6. The district is in the process of replacing the “Track-It” computerized work-order system with the new “SchoolDude” system. During previous FCMAT field visits, the district indicated it intended to replace the “Track-It” system with “SchoolDude.” This process has lingered because of changes in key leadership positions. At the time of FCMAT’s fieldwork, the district had a board-approved agreement to implement “SchoolDude.”

Recommendations for Recovery

1. The district should update the Track-It system through the implementation of the new SchoolDude work-order system.
2. The director of maintenance, operations, and transportation should continue to assign work orders.
3. School site administrators should continue to sign the work order to verify its completion before it is returned to the Maintenance Department.

4. Work-order status should be updated more frequently in the work-order system to allow administrators and sites to regularly monitor their progress.
5. The district should provide training for all maintenance personnel and site principals and clerks in the use of the SchoolDude work-order system following its implementation.
6. The district should implement policies and procedures to determine work-order priority and estimated completion dates as part of the feedback to school sites.

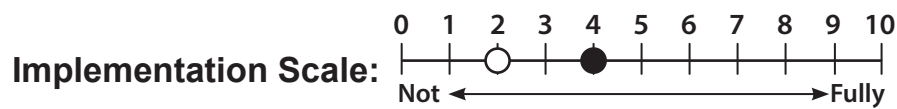
Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

July 2016 Rating: 4



7.2 Instructional Program Issues

Legal Standard

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

Findings

1. The district has no specific policy or plan on ensuring equality and equity for each of its school site facilities.
2. Board Policy 7110 authorizes the development of a district facilities master plan based on district needs and aligned with the district's goals for the instructional program. The district has prepared a 2012 facilities implementation plan that addresses facility conditions in relationship to educational program development. The plan contains a comprehensive inventory of attributes for each of the district school sites, the available facilities and plans for their improvement. There is also a comparative assessment of the sites and their existing needs across a range of areas, such as flooring, electrical, computing capacity, and other quantifiable metrics. As of FCMAT's visit, the board/state administrator had recently adopted the 2012 facilities implementation master plan. This will allow the district to begin the process of developing a comprehensive project list.
3. The district utilized the services of CTPED Safe Schools to develop a campus security assessment report for each of its campuses.
4. 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.
5. The Los Angeles County Office of Education (LACOE) performs Williams Act inspections on nine of the district's sites. The district has failed to inspect its remaining sites, which creates inequity among sites.

Recommendations for Recovery

1. The district should consider developing and adopting a board policy on equality and equity in the district's school sites.
2. The district should implement the facility improvement projects as outlined in Part VI of its 2012 facilities implementation plan. The plan should be reviewed and revised as necessary or as conditions change and included in the facilities implementation master plan.

3. The recommendations developed in the campus security assessment reports should be implemented as funding allows at each school campus.
4. In expending the bond funds from Measure GG outlined in the scope of projects identified in the bond language, the district should organize and prioritize the projects so that all schools meet minimum facility and equipment standards before using funds to enhance the sites beyond these standards.
5. The district should perform a Williams Act inspection on all sites to ensure every site has accurate information for inclusion in the SARC and facility deficiencies can be identified.

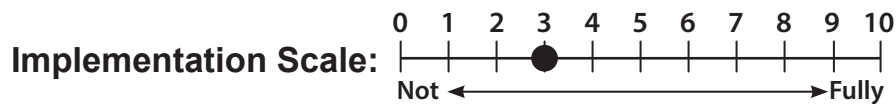
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 3

July 2016 Rating: 3



7.4 Instructional Program Issues

Professional Standard

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

Findings

1. The district has implemented a team approach to groundskeeping duties in which teams visit sites weekly to maintain the grounds, landscaping, and gardening. FCMAT was provided with a copy of the schedule. However, none of the documentation specified the responsibilities of any individual teams.
2. Site principals interviewed by FCMAT indicated limited satisfaction with the landscaping conditions at their sites. Several principals expressed dissatisfaction with the condition of the landscaping. Staff reported and FCMAT confirmed that the groundskeeping teams failed to visit sites on the scheduled days.
3. The maintenance/transportation organizational chart identifies a clear reporting structure and chain of command for the Groundskeeping Department. The reporting structure indicates 54 employees report to the director of maintenance, operations, and transportation. Although span of control refers to the number of subordinates reporting directly to a supervisor, it may also refer to the number of departments a supervisor can reasonably manage. The director of maintenance, operations, and transportation does not have management assistance in any functional areas of his responsibility. That span of control is excessive and prevents adequate supervision.
4. The district provides groundskeepers with equipment; however, it is not specifically assigned to individual employees or gardening work crews. Some equipment is kept at the district warehouse and must be checked out to staff by the senior storekeeper warehouse and some sites have their own equipment for groundskeeping needs. The district has no inventory of grounds equipment.
5. The landscaping at the sites visited by FCMAT was poorly maintained in most areas, with many areas showing significant signs of neglect.
6. The district adopted Board Policy 3510 on green school operations, which includes considering sustainability and student health in making landscaping decisions.

Recommendations for Recovery

1. The district should regularly review and evaluate the team-scheduling concept to ensure its effectiveness, and develop and adopt minimum standards for grounds maintenance and team performance.

2. The district should review its organizational structure and budget to determine if supervisory support can be added to assist the director.
3. The director of maintenance, operations, and transportation should communicate with the school site principals at least once per month to discuss their landscaping concerns and should visit all school sites regularly to assess their landscaping condition. The director should modify the gardeners' work schedules as needed to address individual site needs.
4. The groundskeeping equipment should be inventoried and specifically assigned to each team 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.

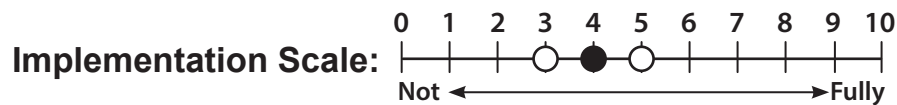
Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 5

July 2016 Rating: 4



8.2 Community Use of Facilities

Professional Standard

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

Findings

1. Board Policy 1330 recognizes that district facilities are a community resource authorized for use by community groups if they do not interfere with school activities. The district has made district facilities available to responsible organizations, associations and individuals of the community for appropriate activities.
2. The district received and approved numerous applications for use of school property to date in the 2015-16 fiscal year. The process involves both site and district-level approvals.
3. The district uses Board Policy 1330, Regulation 1330, and a fee schedule (price list) last updated in March 2003.

Recommendations for Recovery

1. The district should continue to facilitate and promote community use of facilities and consider using the district webpage to communicate the availability of public facilities.
2. Use of facilities requirements and fees should 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. Because the current rate schedule is more than 13 years old, rental fees should be reviewed as soon as possible.
3. The district should maintain community use facilities in good condition.

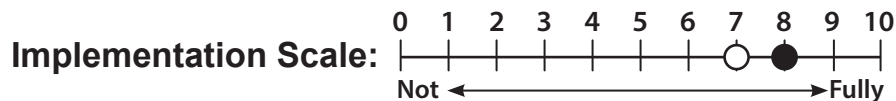
Standard Fully Implemented

July 2013 Rating 7

July 2014 Rating 8

July 2015 Rating: 8

July 2016 Rating: 8



9.1 Communication

Professional Standard

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

Findings

1. The district communicates the condition of its facilities to the staff and community primarily through the SARC, which is available on the district website. The facilities, information contained on the SARC webpage is presented as up to date. However, when requested, the district was unable to produce any current Williams Act Facilities Inspection Tool (FIT) forms for the nine sites not inspected by LACOE; Bennett-Kew, Highland, Kelso, Payne, Oak Street, Worthington, La Tijera, City Honors Prep, and the Continuation School. FCMAT was unable to determine how the facilities ratings reported in the SARC for these sites was derived. Staff interviewed by FCMAT thought that the district was not obligated to perform internal annual Williams Act facilities inspections, relying only on inspections performed by LACOE. Given that LACOE does not inspect all of the district's sites, many of the sites have not received a Williams Act inspection.
2. The FIT forms are not available online for all sites; however, the information contained in the SARC for each school site reflects the FIT data available at the time the SARC was prepared. Nonetheless, some site principals report that they have never received a Williams Act inspection nor seen the resulting FIT form.
3. The district has convened its Measure GG citizens' oversight committee and has held five meetings over this review period.
4. The district adopted a facilities implementation master plan in November 2015 that includes plans for the use of the Measure GG Bond funds.
5. The district work-order system does not provide complete information on the status of work orders, and the district is in the process of implementing a new work-order system.

Recommendations for Recovery

1. Information on the condition of school facilities contained in the SARC reports online should continue to be reviewed and updated regularly to ensure accuracy. References to the district's participation in the state deferred maintenance program should be removed since the state no longer funds this program.
2. The district should implement internal Williams Act facilities inspections of all district sites in addition to those performed by LACOE. These site inspections should involve upper level facilities and operations managers and be performed in conjunction with site principals. The resulting FITs should be used to track the overall condition of the

district's sites, guide the entry of work orders, and be made available on the district's website.

3. The district should continue to regularly provide information to the public on its plans for facility improvement. The district should consider providing a monthly facilities report on its regular monthly board meeting agenda to communicate facilities conditions and projects to the community of Inglewood.
4. The district should continue the process of developing and educating the citizens' oversight committee for the oversight of the expenditure of Measure GG bond funds.
5. The district should continue deployment of its facilities implementation master plan. The plan should be updated and reviewed regularly.
6. The district should continue the implementation of its new work order system, and ensure that all necessary employees are fully trained in its use and reporting capabilities.

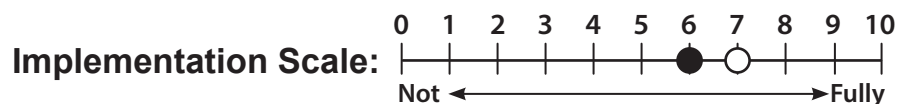
Standard Partially Implemented

July 2013 Rating 6

July 2014 Rating 6

July 2015 Rating: 7

July 2016 Rating: 6



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 updated August 20, 2014. Under this board policy, the district is required to make facilities available to eligible charter schools in accordance with law. These facilities are to be contiguous, furnished, equipped, and sufficient to accommodate students in conditions reasonably equivalent to those students attending other district schools.
2. The district received two petitions for new charter schools in the 2015-16 fiscal year. Neither application is requesting facilities from the district under Proposition 39 requirements.

Recommendations for Recovery

1. The district should continue to maintain compliance with Board Policy and Administrative Regulation 7160 supporting charter school facility needs requests.
2. The district should continue to consider facilities use requests from charter schools as they are made.

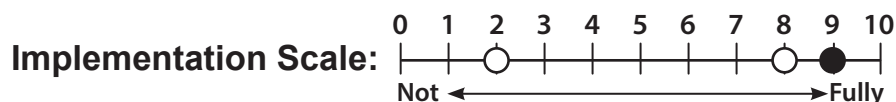
Standard Fully Implemented

July 2013 Rating: 2

July 2014 Rating: 8

July 2015 Rating: 8

July 2016 Rating: 9



13.2 Maintenance and Operations Fiscal Controls

Professional Standard

The maintenance and operations departments follow standard LEA purchasing protocols. Open purchase orders may be used if controlled by limiting the employees authorized to make the purchase and the amount.

Findings

1. The district has purchasing procedures for the Maintenance, Operations, and Transportation Department that include the approval of the director of maintenance, operations, and transportation and the interim chief business official before issuance of purchase orders. Some staff interviewed by FCMAT were unaware of any written procedures regarding district-purchasing processes.
2. There are open purchase orders in the Maintenance, Operations, and Transportation Department. (See standard 10.4 in the finance section for details)
3. The senior storekeeper warehouse obtains all the purchasing of supplies for the warehouse. There are no written purchasing procedures regarding the procurement of supplies.

Recommendations for Recovery

1. All district purchasing procedures should be written and communicated to the appropriate staff members. These procedures should outline the process for creating a purchase requisition and the steps necessary for its formal approval. The procedures should also identify and enforce clear purchasing lines of authority to ensure oversight of the procurement of maintenance and operations supplies.
2. The district should seek to reduce the number of open purchase orders in use by the maintenance and operations department. Open purchase orders should indicate who is authorized to purchase supplies or noncapitalized equipment on behalf of the district.
3. Specific purchasing procedures for the purchase of warehouse supplies should be developed, including ordering authority and approval processes.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 3

July 2016 Rating: 3

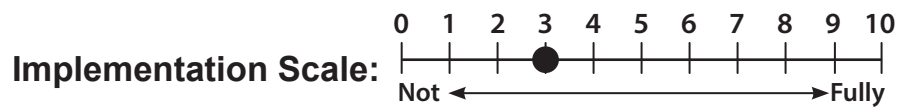


Table of Facilities Management Ratings

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 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
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
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
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
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
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
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
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

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
2.2	LEGAL STANDARD – FACILITY PLANNING The LEA seeks and obtains waivers from the State Allocation Board for continued use of any nonconforming facilities. (EC 17284-17284.5)	0	0	N/A	N/A
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
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
2.8	PROFESSIONAL STANDARD – FACILITY PLANNING The LEA has a facility planning committee.	0	0	2	3
3.1	LEGAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA maintains a plan for maintaining and modernizing its facilities. (EC 17366)	2	3	5	6
3.3	LEGAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION All relocatable buildings in use meet statutory requirements. (EC 17292)	2	2	3	3
3.9	PROFESSIONAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA manages and annually reviews its five-year deferred maintenance plan and verifies that expenditures made during the year are included in the plan.	0	0	N/A	N/A
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
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

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
4.2	PROFESSIONAL STANDARD – CONSTRUCTION OF PROJECTS The LEA maintains appropriate project records and drawings.	8	8	9	9
6.1	LEGAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA is in compliance with requirement of the Williams case settlement. The governing board provides clean and operable flush toilets for students' use; toilet facilities are adequate and maintained. All buildings and grounds are maintained. (EC 17576, 17592.70-17592.73, 35186; CCR Title 5, Section 631, Section 4683, Section 14030)	3	3	5	3
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
6.3	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
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
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

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
6.6	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>The LEA has identified major areas of custodial and maintenance responsibility and specific jobs to be performed. Written job descriptions for custodial and maintenance positions delineate the major areas of responsibility for each position.</p>	2	2	4	4
6.7	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>The LEA has an effective written preventive maintenance plan that is scheduled and followed by the maintenance staff and that includes verification of work completed.</p>	0	0	1	1
6.8	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>The LEA has planned and implemented a maintenance program that includes an inventory of all facilities and equipment that will require maintenance and replacement. Data should include estimated life expectancies, replacement timelines and the financial resources needed to maintain the facilities.</p>	0	0	0	0
6.9	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>The LEA has a documented process for prioritizing and assigning routine repair work orders. The LEA has a work-order system that tracks all maintenance requests, the employee assigned, dates of completion, labor hours and the cost of materials.</p>	2	2	4	4
7.2	<p>LEGAL STANDARD – INSTRUCTIONAL PROGRAM ISSUES</p> <p>The LEA has developed and maintains a plan to ensure the equality and equity of all of its school site facilities. (EC 35293)</p>	3	3	3	3
7.4	<p>PROFESSIONAL STANDARD – INSTRUCTIONAL PROGRAM ISSUES.</p> <p>The LEA's grounds are appropriately landscaped and maintained to enhance an educational environment.</p>	3	3	5	4
8.2	<p>PROFESSIONAL STANDARD – COMMUNITY USE OF FACILITIES</p> <p>The LEA has a plan to promote community involvement in schools.</p>	7	8	8	8

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating
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
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
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
Collective Average Rating		2.24	2.59	3.81	3.94

Sources and Documentation

Board policies, administrative regulations, and board bylaws

Board agendas, packets and minutes

District-provided documents

2014-15 Maintenance, Operations, and Transportation employee evaluations

2015-16 Account list by fund and resource reports, April 16, 2016

2015-16 LACOE Williams Inspection Reports

ASCIP Certified Playground audits of each school site, May 2015

Bus driver defensive driving training, March 8, 2016

CPTED campus security assessment reports, October 21, 28, November 4, 12, 19, December 9, 16, 2014 and January 6, 13, 27, 2015

Comprehensive schools safety plan, 2015-16

Developer fee justification study 2015

E-mail from Southern California Edison regarding school energy efficiency program, December 15, 2014

Emergency action plan, 2015-16

Exposure control plan for blood-borne pathogens

Facilities implementation master plan (draft), July 20, 2012

Facilities master plan, Caldwell Flores Winters, Inc., August 2014

Gym floor training, July 29, 2015

IUSD grounds keeping schedule, September 9, 2015

IUSD hazardous communications program

IUSD injury and illness prevention program

IUSD Maintenance, Operations, and Transportation Department job descriptions

IUSD request for facilities use forms and fee schedule

IUSD work orders

Key authorization form

Key Issuance Policy

Letter from Keenan and Associates documenting IIPP, GHS, and BBP training, June 19, 2014

Maintenance/Transportation Department organizational chart, February 24, 2016

Material safety data sheet binders

Measure GG oversight committee meeting agenda and minutes—July 16, 2015-
April 21, 2016

Measure GG project description

Portables working inventory

Pressure washer inventory

Professional consulting services agreement between IUSD and Davis Demographics &
Planning, Inc., March 18, 2015

Safety back injury prevention and foot, trip and fall prevention, August 11, 2015

School accountability report cards (SARC)

School site custodial schedules

School site fire and earthquake drills, emergency drill monthly reports

School site safety plans

School site 3-A architectural diagrams

Soundproofing work plan to Los Angeles World Airport (LAWA), April 15, 2015

Other Sources

Review of the district's website

Review of OPSC's website

Sites visited, including classrooms, offices and cafeterias

District office

Maintenance and Operations/Warehouse Facility

Inglewood High School

Morningside High School

Crozier Middle School

Monroe Middle School

Woodworth Elementary School

Worthington Elementary School

Bennett-Kew Elementary School

Oak Street Elementary School

La Tijera Elementary School

Parent Elementary School

Highland Elementary School

Interviews with the state administrator, district administrative staff, principals, teachers, staff and Citizens' Oversight Committee for Measure GG.