



Inglewood Unified School District

JULY 2017

PROGRESS REPORT



Inglewood Unified School District

**Follow-up Review
July 2017**

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 9,700 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 district-operated charter school (TK-8), and one career technical education/adult education/alternative education school. 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, or 53% of the emergency state loan funding, leaving a balance of \$26 million available. While the district's 2016-17 revenues as shown in its second interim report are projected to be comparable to those of the prior year, the district continues a pattern of significant projected deficit spending in its unrestricted general fund budget for 2016-17 and 2017-18 of \$2.4 million and \$4.75 million, respectively. The district's unrestricted general fund budget for 2018-19 estimates that revenues will exceed expenditures, but only by approximately \$160,000. This provides a meager 0.2% margin for error or unexpected expenditure in an estimated \$75 million budget and, as is pointed out below, FCMAT does not believe that the 2016-17 second interim multiyear projection reflects the district's true financial picture. Consequently, the risk of an additional draw on the remaining loan balance is higher now than in previous years as further explained below.

The district continues to experience declining enrollment, and approximately 800 students left its schools for the 2016-17 school year. This reflects an increase in declining enrollment and represents a total 7,840-student decrease (or 44.6%) since 2003-04. The district has 18 schools instead of the 19 it had in 2003-04. 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 statewide implementation of the Local Control Funding Formula (LCFF). However, the additional revenue alone will not resolve its solvency issues, which are exacerbated by declining enrollment as well as failures in accounting accuracy and budget monitoring as described below.

During FCMAT's fieldwork and document review, numerous issues were identified that could further threaten the district's recovery and were serious enough that FCMAT authored and sent a May 16, 2017 letter to the Los Angeles County Office of Education (LACOE) for additional investigation. These issues included, but were not limited to, consultants performing day-to-day accounting functions without building district capacity, the district's budget not being monitored, 2017-18 budget development not having begun, 2016-17 certificated salaries being possibly underbudgeted by approximately \$1 million, possible underbudgeting in 2016-17 special education nonpublic school (NPS) contracts by approximately \$8.9 million, \$900,000 in unauthorized 2016-17 expenditures and uncertainty about whether that amount had been captured in the budget, 2013-14 audit adjustments not having been posted in the general ledger, approximately \$3 million in Title I funds in excess of the 15% carryover threshold in jeopardy of having to be returned to the state and questions about the accuracy of the district's unduplicated pupil count. Should these items be proven correct, they would severely affect the district's 2016-17 unrestricted general fund, fund balance and affect its multiyear financial projections as well as create a massive draw on district cash, which could lead to another draw on the state loan.

FCMAT has further concerns regarding the district's use of its LCFF supplemental and concentration grant funds and whether those funds are used to serve targeted student populations or all students. While the latter is allowable, it may hamper the district's ability to keep pace with its peers, 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's original 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. LACOE's role to manage fiscal oversight during the period of state receivership is a continuing key element to the district's recovery as it 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 its 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, during FCMAT's fieldwork in the spring of 2017, accepted a superintendent position at another school district. His last day of employment with Inglewood Unified was April 28, 2017. An interim state administrator was appointed and remains in place at the time of this report. The CDE is working with a professional search firm to hire a permanent replacement.

FCMAT's current review has found that the district has not made sufficient progress in making budget reductions to eliminate its operating deficit. FCMAT has great concerns about the district's expenditures and estimated revenues. Based on the documentation provided, the 2016-17 enrollment may be overstated by approximately 432 ADA, and this number does not include enrollment losses to a large charter school operator that has been approved to open in 2017-18 in the district's boundaries. This will not immediately affect the district in the 2016-17 fiscal year because it can use the larger of the current year or prior year ADA in making its revenue estimates, but it will significantly affect 2017-18 funding.

The 2016-17 adopted budget narrative shows a modest increase in the unrestricted general fund balance (reserve for economic uncertainties and assigned balance) for 2017-18 and a decline in 2018-19, but fails to consider increased costs in several expenditure categories most notably in special education, which could easily erode unrestricted fund balances in the subsequent fiscal year. FCMAT also has concerns in several other areas that have led to the conclusion that the 2016-17 budgets at adoption and interim report periods fail to represent accurate projections, are unrealistic, and should not be relied upon for decision-making until issues identified are addressed. Those include, but are not limited to, questions regarding special education budgets, salary expenditures being possibly understated for certificated, classified and management employees, hiring occurring for positions that should have been closed, books and supplies expenditures being potentially understated, health and welfare costs being possibly overstated, insurance expenditures already exceeding their budget and professional services expenditures reflecting only 22.4% of its budgeted amount. These examples indicate that budget monitoring and the appropriate level of budget transfer and/or budget analysis activity has not occurred and has led to FCMAT's conclusion that the 2016-17 second interim multiyear projection does not reflect the district's true financial picture.

At its March 8, 2017 board meeting, the district approved a resolution to reduce particular kinds of service by 27.5 certificated full-time equivalents (FTEs) and a resolution to nonreelect 3.0 certificated FTEs for the 2017-18 school year. The resolutions of May 10, 2017 implemented the reduction of particular kinds of services. 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 little expenditure of the funds continues to place the district in the position of possibly having to address the issue of arbitrage as well as other noncompliance issues with IRS regulations such as the 36-month rule.

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 had previously identified five priority sites for the use of the LAWA funds; however, only one site, Payne Elementary, remains on that list. 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. An update was provided at the board's March 8, 2017 meeting.

While a great deal of money is available for facility needs, the district's facilities capacity is roughly twice the amount needed to house its total student enrollment. Most of this excess facilities capacity is old and in disrepair. As a result, the district is confronted with maintaining its facilities on a maintenance budget that would be considered to be marginally adequate for a district half its size. Before utilizing its funding, the district should consider aligning its student enrollment capacity with its current and projected student enrollment as well as updating its facilities master plan.

The district reached settlements with both its certificated and classified bargaining units shortly after the prior review's fieldwork and included a salary increase, a floating cap on the district's contribution to health benefits, and some changes in language in other articles of the contracts.

With the new interim state administrator the district will have had five state administrator/trustees during a five-year period, creating some unrest and uncertainty regarding organizational development and consistency in creating and implementing long-range plans for recovery. However, this report is based on the period from FCMAT's last comprehensive report forward (April 2016 to May 2017). Therefore, with the exception of three days after the departure of the most recent state administrator, the majority of the review period was under his purview. The district also experienced turnover in its executive cabinet with a permanent CBO hired, the director of fiscal services and the chief academic officer resigned and were replaced, the chief facilities and operations officer resigned, a new executive director of school and community relations and a new director of benefits/risk management were hired, and a director, compliance and internal controls position was created. With the exception of the chief facilities and operations officer position, the district had a full team of executive cabinet members who were making progress in establishing core structure to their departments. However, the improvements to core structure varied from department to department and were minimal in the area of finance.

The 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; however, these efforts are tempered due to budget concerns raised above. As the interim state administrator and the new state administrator 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 and maintain fiscal solvency, providing the teaching staff with

continued training in the Common Core State Standards (CCSS) and using data to improve instruction, updating the district's Local Control and Accountability Plan (LCAP) including meaningful stakeholder engagement, aligning it with the budget and updating and improving facilities. 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 a 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 state administrator and his executive cabinet as well as improvements made to the function of the advisory board. There is still much work to be done to achieve full recovery and that work will be challenged with additional administrative turnover.

Purpose

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

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

This report provides data to the district, the 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 four assessments as well as this fifth assessment to ensure that they were applied fairly and rigorously. This July 2017 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.

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

9. All elements of the standard are fully and substantially implemented and have been sustained for a full school year. (Scaled score of 9)
10. All elements of the standard are fully implemented, are being sustained with high quality, are being refined, and have a process for ongoing evaluation. (Scaled score of 10)

2. Conduct an External and Independent Assessment

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

3. Utilize Multiple Measures of Assessment

For a finding to be considered valid, the same or consistent information is needed from multiple sources. The assessments and improvement plans were based on such multiple measures. Testing, personal interviews, group meetings, observations, and review and analysis of data all added value to the assessment process. The providers were required to use multiple measurements and confirm their findings from multiple sources as they assessed the standard. This process allowed for a variety of methods of determining whether the standards were met. All school district operations that affect student achievement (including governance, fiscal, personnel and facilities) were reviewed and included in the improvement plan.

4. Empower Staff and Community

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

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

5. Engage Local, State and National Agencies

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

Study Team

The study team was composed of the following members:

For FCMAT:

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

Leonel Martínez, FCMAT Technical Writer

For Personnel Management:

School Services of California, Inc.

For Pupil Achievement:

Shayleen Harte, FCMAT Intervention Specialist

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

Katherine Caric, MA, Ed, FCMAT Consultant

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 Intervention Specialist

Scott Sexsmith, FCMAT Intervention Specialist

Debi Deal, CICA, CFE, FCMAT Intervention Specialist

Colleen Patterson, FCMAT Consultant

For Governance and Community Relations:

School Services of California, Inc.

For Facilities Management:

Eric Smith, FCMAT Intervention Specialist

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

Brad Pawlowski, Director of Facilities and Construction, Sanger Unified School District*

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

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

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

This assessment is the product of data collection and analysis of the district’s status at a specific point in time since state administration began. It is important to note that the ratings of the first report produced July 2013 indicated the district’s status prior to state administration, the second report produced July 2014 was based on the district’s status since the July 2013 report, the third report produced July 2015 was based on the district’s status since July 2014 and the fourth report produced July 2016 was based on the district’s status since July 2015. This current report is the district’s fifth comprehensive review, will be dated July 2017 and is based on the district’s status since July 2016. 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 2017 and concluded in May 2017. The district has addressed some preliminary findings reported during the assessment and is benefiting from the assessment team’s ongoing feedback.

Table of Summary Scores

Operational Area	July 2013		July 2014		July 2015		July 2016		July 2017		
	Total Number of Standards	Average Score	Standards Under 4								
Community Relations/Governance	20	1.05	20	0.45	20	1.40	17	3.78	8	4.85	4
Personnel Management	28	1.46	26	1.36	27	2.82	21	4.00	8	5.43	2
Pupil Achievement	31	3.23	19	2.03	28	2.87	26	3.32	24	3.68	21
Financial Management	43	1.19	41	1.33	40	1.95	35	2.16	34	2.44	33
Facilities Management	33	2.24	29	2.59	27	3.81	16	3.94	16	4.65	9

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 4.85, with one standard not implemented; and 19 standards partially implemented, with a rating of two through seven.

FCMAT observed significant improvement in community relations and governance during the review period. However, some areas are still in need of improvement. In addition to its financial situation, the district has continued to experience leadership changes. During the preparation of this assessment, the state administrator announced that he has accepted another position and will be leaving the district. This calls into question the sustainability of the significant progress made during the tenure of this state administrator. Nearly all of the documented progress can be attributed to his personal leadership, professionalism and skill. The appointment of the new

interim state administrator marks the fifth person to hold that position in five years; lack of continuity is a serious problem for the district, and it starts at the top.

However, this review focuses on the past calendar year (April 2016 – March 2017) as the reporting period. During the prior review period, four new board members were seated, a new state administrator began, and the CBO departed, with the position filled by an interim. During this review period, a permanent CBO was hired, the director of fiscal services and the chief academic officer resigned and were replaced, the chief facilities and operations officer resigned, a new executive director of school and community relations was hired, a new director of benefits/risk management was hired, and a director, compliance and internal controls position was created. As a result, virtually all of the district's top leadership positions are held by relatively new administrators, and other key positions were still vacant at the time of FCMAT's fieldwork. The state administrator continues to restructure the organization and fill key vacant positions, and organizational charts were recently completed and approved, solidifying the structure.

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 fourth 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, including closed session. All five advisory board members enrolled in or completed the Masters in Governance program offered by the California School Boards Association (CSBA), which is commendable. Four of the members had graduated at the time of FCMAT's review, and the last is close to completing.

Because of the district's changing demographics and widely publicized financial and governance problems, it has continued to experience significant declining enrollment, decreasing in enrollment from a high of approximately 16,000 in 2005-06 to approximately 9,700 in 2016-17. Forecasts indicate that enrollment will continue to decline. The district has authorized numerous independent and district-operated charter schools, 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, LCAPs, 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. While the district is working diligently and has successfully implemented several new, quality programs to help retain students, its significant financial problems compete for those dollars. The balance between solving financial problems and building quality programs continues to be a significant issue for the state administrator.

Given the progress made, the staggered terms of the elected advisory board members and their term limits, it is unclear whether the members will be in office when local control is returned.

Three advisory board members are up for reelection, and the district is moving to by-trustee area elections instead of at-large, which could affect current board members. This is important because a major part of this review deals with building the organization's capacity so the elected board can 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 under the direction of the previous executive director of school and community relations, but was never adopted. With the start of the new executive director, a new communications plan and an accompanying implementation plan have been drafted, and a presentation made to the board. Although it has yet to be officially adopted, staff has begun its implementation, and this process will include further input from those affected.

Communication

Communication is internal and external. Since the completion of the July 2016 report, the district has continued to make great strides in its external communications. Internal communications are also improving, but at a slower pace. Several district administration positions changed during this review period. The district hired a new executive director, school and community relations who has been designated to act as the single point of contact and assume responsibility for providing a consistent district message. A new communication plan was drafted, but those affected are still concerned about whether sufficient input was solicited in its development and whether the focus should shift more to internal versus external communications. While the district's website is more up to date, some areas continue to contain dated information and require more proactive efforts to ensure all data is current.

In addition, the district compiled bulletins, press releases, and positive news stories at the schools and continues to publish the Schools News, a monthly 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 still does not reach all levels of the organization. District leadership has made efforts to ensure all staff are reached through email as well as providing information to site administration for dissemination, including, when appropriate, PowerPoint presentations and talking points to ensure a common message is delivered. Staff at all levels is aware and appreciative of the state administrator's willingness and efforts to communicate with everyone within the organization. They are also becoming accustomed to receiving emails directly from the state administrator and knowing that if they send an email or call with a concern or question, they will receive a response. However, some school site staff still perceive a lack of communication between central office administration, site administration, and staff.

The district should continue its internal communication efforts and ensure that school site staff receives communications and see district administration out at their school sites. 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. In addition, while the administration has developed an administrative handbook that provides information and processes for all district departments, each individual department needs to focus on creating procedure manuals for its various job classifications and functions to ensure continuity until

staffing becomes stable. Written procedures will allow day-to-day functions to continue even as leadership or line staff change.

Parent/Community Relations

Based on interviews with staff and parents and review of agendas, flyers, calendars, sign-in sheets, newsletters, and other documents provided, the district continues to have a strong parent center that offers classes, educational opportunities, training, and lends support to the various school site parent groups. The school sites have active school site councils, advisory committees, and parent volunteers, which were provided with training and other workshops to encourage more parents to volunteer. A number of school sites have Parent Teacher Associations (PTAs), and the local PTA councils provide active support and involvement. Despite these efforts, interviewees once again 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, the perception that they are not heard, and basic language barriers since not all communication from the school sites—or from the district—is translated into Spanish. Parents also indicated that some of them are concerned with the need to be fingerprinted to volunteer on campus given their legal status. Leadership at the school sites plays a critical role as illustrated by a parent who noted a change in parent participation at a school with a new principal. Under the previous site administration, parents felt sidelined and slowly stopped interacting with the school. With the new principal's arrival, they slowly experienced change, felt heard and are becoming involved with the school.

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 communicate with the larger Inglewood community. These efforts should continue to be encouraged as they assist the district in building strong community connections.

Education Code Section 52060 requires consultation with various groups, including parents, in adopting an LCAP. Many stakeholder groups are dissatisfied with the level of engagement and overall process used to develop the LCAP. Once again, the change in leadership—a new chief academic officer started in November 2016—has delayed the LCAP development process, including stakeholder engagement. Stakeholder engagement, and particularly parental engagement, appears to have been limited for the 2016-17 fiscal year LCAP, with numerous parties noting that the process was perfunctory at best. Based on interviews and discussions with district administration, the development of the 2017-18 LCAP, which must be adopted by July 1, 2017, had not begun at the time that FCMAT conducted its interviews although a schedule has been developed and posted on the district's website. A more robust LCAP stakeholder engagement process should 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 16

were approved on December 7, 2016. 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 should continue to be provided annually to parents/members of school site councils as membership will change from year to year.

With the exception of these councils, whose focus is more school site and student based, and the Citizens' Oversight Committee, whose focus is on facilities and the district's bond program; FCMAT found no evidence of any districtwide, broad-based committees or councils with the task of advising the district on critical issues and operations. During the last review, the district had established an Educational Advisory Committee to assist with the LCAP, but its area of responsibility was limited, and it does not appear that that committee still exists as of this review. In addition, while not an established advisory committee, the district has held "task force" meetings for the implementation of the communications plan. 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 still limited to listing the item on the board meeting agenda when the policies are being approved.

Board Roles/Boardsmanship

More training and practice in procedures and etiquette will be beneficial as the board works towards return of local control; however, 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.

Advisory board members consistently attended board meetings and were provided with agendas and meeting materials in advance of these meetings. Based on FCMAT's observation of the March 8, 2017 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 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. In addition, they work together to undertake initiatives (e.g., community coffee events and the reinstatement of the Inglewood Educational Foundation) that benefit the district and the community. The advisory board members appear to understand their roles and responsibilities as a whole and individually and understand how they represent the community and not simply themselves. They are engaging with the community and provide input to the state administrator on matters of importance to the community and students.

Board Meetings

With few exceptions that are generally scheduled in advance, 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 superintendent of public instruction and the state administrator have the authority to make all final decisions for the district, the state administrator provides the advisory board members with the opportunity to pull items from the consent calendar to address any questions, concerns, or comments they might have before taking action on individual items. The state administrator has also begun to include the advisory board members in closed session when the topic is pertinent to the board (e.g., when the board was considering switching from at-large elections to by-trustee area elections).

Personnel Management

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 84.65% of its unrestricted general fund expenses going toward employee compensation according to 2015-16 state-certified data (the last year for which state-certified data is available), the district's ability to regain fiscal solvency requires continued and sustained improvements in this area. The personnel management section of the comprehensive review assessed the district based on 28 priority standards in eight categories. The HR Department has continued to make measurable progress with a two standards fully implemented and sustained The July 2013 average scaled score for the subset of priority standards that the department's recovery plan is based on was 1.46. The July 2014 average scaled score decreased to 1.36, demonstrating that, much like the district overall, the department struggled to implement recommendations in its first year of recovery. 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, none of the standards are not implemented; 26 standards are partially implemented, with a rating of 1 through 7; and two standards are fully implemented, with a rating of 8 through 10. The average scaled score increased to 5.43, indicating significant progress on almost all of the standards.

The HR Department is now fully staffed. A director of benefits/risk management has been hired and is already developing new procedures and implemented data tracking and monitoring systems. Assuming continued stability in the leadership of the HR Department, it is well positioned to continue making substantial and sustained improvements.

Organization and Planning

The district has not updated board policies and administrative regulations on recruitment, hiring, evaluation and discipline of employees consistent with California School Boards Association's (CSBA's) policy updates and, therefore, may be inconsistent with current law. At the time of FCMAT's fieldwork, a full CSBA policy review was reportedly scheduled for June 22-23, 2017.

The HR Department continues to adopt goals in support of its stated mission and vision and that promote progress towards FCMAT's priority standards related to personnel management. The HR Department goals for 2016-17 are specific, measurable, and relevant. The HR Department has 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 worked closely with the Business Services and Educational Services departments in projecting enrollment and staffing needs for the 2016-17 and 2017-18 school years. This allowed the district to be fully staffed for 2016-17 before the close of the 2015-16 school year, and it expects to similarly be fully staffed for the 2017-18 school year before the 2016-17 school year ends.

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 on-board procedures, including required trainings and notices, are implemented consistently and with fidelity.

The HR Department continues to annually provide and document that all employees receive the annually required legal notices including, but not limited to, child abuse reporting, blood-borne pathogens, drug and alcohol-free workplace, sexual harassment, diversity training, and nondiscrimination. The notices now require that employees certify that they read and understand said policies. All newly hired employees continue to take five mandatory online trainings through Alliance of Schools for Cooperative Insurance Programs (ASCIP), including the required mandated reporter training, before the first day of employment.

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.

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 Americans with Disabilities Act (ADA) interactive process.

Operational Procedures

The HR Department has developed and implemented forms and procedures for handling employee leaves. Risk Management has now been staffed, so HR, Payroll, and Risk Management have strong coordination regarding employees on leave. As a result, employees continue to 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 have been trained on the leave provisions in board policy, administrative regulations, and the collective bargaining contracts to ensure leave provisions continue to be enforced. This information is included in employee and supervisor handbooks that are available on the district's website.

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 documenting procedures and developing desk manuals. The shared drive for the department's staff to share documents, procedures, forms, and to back up each other's responsibilities is fully functional and in use by all HR staff. HR staff have been cross-trained for the major functions in the department should back up be needed. The department's customers report that standardized procedures are in use and that the timeliness and quality of responses has improved.

HR, Payroll, Business, and Risk Management staff hold monthly meetings, as evidenced by meeting agendas and follow-up correspondence. Cross-departmental procedures are prepared as new situations are encountered. When situations such as employee leaves occur, notifications are more timely, resulting in fewer payroll overpayments.

Evidence indicated that HR staff members were provided with a number of training opportunities; however, a training plan was not in evidence. Staff consistently reported that training has been encouraged and supported.

Staffing formulas were last board-adopted in 2011. However, the HR, Business Services, and Educational Services departments have strong coordination in projecting enrollment and staffing needs and organizing the layoff process. The district should take the updated staffing formulas it is using to the board for approval and apply them each year when determining staffing levels for the next school year. A timeline with roles and responsibilities should continue to be updated 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, and the personnel request form has now been automated. Principals and other managers, as well as HR office staff, have been provided with training and procedures, and the system is in use. Most personnel actions submitted to the board/state administrator for approval/ratification are dated within a month of the board meeting, indicating that supervisors and managers have received training and are beginning to assume their share of the responsibility for strong position control. Multiple concerns still remain in the areas of cleanup of the position control system, extra pay, coaching assignments, and classified employee transfers/reassignments.

Use of Technology

The HR Department has implemented position control using the automated software provided by the county office, but significant manual processes support this such as vacancy lists, leave accruals and usage, and assignment data to match to credentials. Position control is used for both full- and part-time positions and assignments. Employees are required to report their time on manual time sheets or sign-in/out sheets every payroll, and the reported absences are manually reconciled to the Aesop system.

The district has implemented an electronic document routing system for personnel requisitions, which included procedures and training of all district personnel involved in using the system. 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, as well as NEOGOV for handling classified employee applicants and an electronic document storage system for personnel files.

HR Department staff members received training on the use of the automated HRS management system, EDJOIN, CODESP, Aesop, Agenda Online, NEOGOV, online personnel requisitions, and other technology training specific to certain responsibilities. 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 2016-17 school year, HR Department staff members 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 showed 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. Personnel reports indicated that 54% of certificated employees (management and nonmanagement) have not been evaluated in the last three years, and 12.25% of permanent certificated employees have never received an evaluation. The percentage of all classified employees who have permanent status and have never received an evaluation is 39.7%.

Employee Services (Workers' Compensation)

Staff positions in the Risk Management Department have been largely vacant for several years. The district hired an employee benefits specialist in June 2016 and a director of benefits/risk management in January 2017, both of whom have assumed the Risk Management duties that were being performed by HR staff. The return-to-work program and company nurse program are now in place. Policies and procedures are being developed and implemented, and supervisors and staff across the district are receiving training on reporting illnesses and injuries, safety procedures, the company nurse, and related topics.

Employer/Employee Relations

To prepare for the current round of negotiations with its bargaining units, the district surveyed site and district administrators to determine collective bargaining contract provisions that affect operations to determine which two articles to reopen in addition to salaries and benefits. The district determined its priorities and included them in its initial proposals. HR and Business Services have been preparing the financial and educational impact of union proposals and management's proposals before commitments are made in negotiations.

The district's bargaining teams continue to include the executive director of HR and an attorney. This year, the teams were augmented with site or department managers and a representative from the Business Services Department.

The district has regularly scheduled meetings with bargaining unit leadership to resolve issues earlier in the process, enhance communications, and build relationships. Training on contract provisions, including grievances, leaves, and evaluations, has been provided to supervisors in several venues throughout this past year.

Pupil Achievement

For this progress report, FCMAT reviewed 31 standards in pupil achievement, with the ratings of 10 standards increasing and 21 remaining the same. No standards decreased in scores for this review period. Overall, the average rating increased from 3.32 to 3.68.

The district made minimal progress in the pupil achievement standards during the 2016-17 school year. The district continues to have some turnover in key leadership positions since the last review, but less than in previous FCMAT visits. The state administrator recognizes that the district's schools need consistent and quality leadership to implement systemic reform, and he is working to directly accomplish that. He continues to provide professional development to principals on instructional leadership. For the third consecutive year, principals were provided with a leadership coach through Pivot Learning Partners. Most principals report a positive relationship with their coach and appreciated the opportunity to collaborate with their principal peers during the Pivot cohort collaborative meetings. The district has begun to implement structures to more actively monitor classroom instruction, but the structures are not yet fully operational. In January 2017, the district began requesting that principals submit monthly classroom walk-through logs to district administration, although at the time of FCMAT's visit, the log was not consistently provided to district administration or monitored. Principal observation time in classrooms continues to vary as well as the tool used to collect the classroom observation data. The district doesn't require a specific template or tool, but it has provided a Gradual Release Walk Through/Coaching Form for principals to use on these walk-throughs.

FCMAT's review of some completed forms indicated a lack of specific constructive feedback included for teachers. Principals should be held accountable for regularly observing classrooms and providing specific and meaningful feedback for improving instruction. This feedback is crucial to improve instruction.

While there continues to be a growing commitment to systemic reform and high expectations for student achievement from district and school leadership, the commitment, as well as the capacity to implement reform, continues to vary among teachers in the classroom. Classroom observations indicated a majority of instruction throughout the district is not indicative of a culture of high expectations for students.

The professional development calendar shows that the district has provided a great variety of professional development opportunities for teachers during this review period, but many have occurred outside of the instructional day, and some teachers do not attend although the district compensates them for doing so. The district has continued to work with the county office to provide training and support for implementation of Academic Program Reviews, Instructional Rounds and Positive Behavioral Intervention and Support.

In addition to the five instructional coaches added last year as support (two for technology, two for elementary ELA/ELD and one for secondary ELA/ELD), the district has hired one additional coach with a focus area of mathematics. The district revised its plan for providing coaching support to sites and teachers during 2016-17 by assigning coaches to specific schools during the week and only allowing teachers to request coaching support if so desired by the teacher. Interviews with site principals indicate that this plan for coaching support has conflicting levels of acceptance, with some reporting that it is not working effectively and others reporting that it is working well for them. Principals continue to be primarily responsible for delivering the only required professional development/training for teachers during their staff meeting time, usually after receiving limited training themselves. Principals continue to report that there is insufficient time to provide professional development. The district continues to have many initiatives that principals can prioritize as needed at their site. Having several initiatives compete for the time and resources of staff and administrators fragments implementation efforts.

This strategy for providing professional development could be characterized as a lack of systematic delivery and follow-up for all teachers. 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. The district should make the components of effective first instruction a priority for implementation throughout the district, ensuring that teachers and principals are provided a continuum of professional development and supports that lead to full implementation. Effective first instruction should be defined by the district, but should include at a minimum: rigorous standards-aligned, engaging and differentiated lessons taught using district-adopted curriculum and research-based strategies that include Tier I interventions as well as enrichment for those students who are accelerated.

This year, the district is using i-Ready as a universal screening, intervention program and progress monitoring for K-8 students during the instructional day. Some schools are using i-Ready as an intervention in after-school programs. District administrators monitor the number of students accessing the program as well as the amount of time students use it each week. Some teachers use i-Ready as part of the daily ELA instructional time, and principals identified i-Ready as the primary mode of intervention provided to students. Using i-Ready in the K-8 grades has been a priority during this review period, although how it is used at the schools varies. The

district continues to lack a clear, specific plan that defines how sites should provide multitiered systems of supports (MTSS) to all students in need across the district. Some schools mentioned a limited use of other interventions, such as Mobi-Max or Lexia Reading, but in regard to interventions, it appears the district is developing an overreliance on the i-Ready Program to improve academic achievement. The district should define, formalize and document its MTSS for all schools and teachers. The director of research, assessment and evaluation has provided professional development to principals on how to access i-Ready and Illuminate benchmark data and on the information yielded by various reports available in the systems as well as monthly professional development at principals' meetings on how to analyze i-Ready and Illuminate data and on the use of that data to improve instruction. Most principals indicated that this training has been extremely valuable. A common data analysis template was developed for use with Illuminate benchmark data and is in the initial stage of implementation. There is minimal evidence that the broad range of assessment data provided is effectively analyzed and used to guide instructional decision-making and monitor student progress. Teachers and principals should continue to receive ongoing training and support in how to use data from assessments to monitor, adjust, and individualize instruction for struggling students.

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

Although the district's continuation program effectively addresses the needs of students who qualify for alternative education, and this program continues to improve, students continue to have few opportunities to receive early intervention and academic support at the two comprehensive high schools. The comprehensive high schools should develop systems for early identification and support of struggling students who are not meeting the required academic measures.

The district continues to struggle in special education, with department leadership undergoing yet another change. Both the chief academic officer, who directly oversees special education, and the director of special education are new to their positions since the last review. The district continues to have a critical need for a districtwide vision for special education and a comprehensive plan for its implementation. 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. Compliance has been an intensive focus for the district, with some processes and procedures implemented in this area since the last review, which has resulted in progress. The district has provided training/professional development to principals and counselors on the use of an online student study team (SST) system. Principals are responsible for providing training and implementing the process at their school sites. Along with the SST online training, the district should coordinate training that focuses on interventions and additional support that should be offered to struggling children in the general education classroom before they are referred for any special placement.

During the 2016-17 LCAP process, the district continued to make a more concerted effort to involve stakeholders by reviewing LCAP goals and progress at a variety of meetings, such as: District English Learner Advisory Committee, District Advisory Committee, Educational Advisory Committee, Parent Advisory Committee, School Site Council meetings, and community forums. Even with the LCAP input surveys being distributed in English and Spanish, with many forms of notification going out to stakeholders through the website, School Messenger and newsletters, parents interviewed report they were not aware of the survey.

The district had yet to begin the 2017-18 LCAP engagement process at the time interviews were conducted. Site principals interviewed reported more understanding of LCAP goals, actions and services and took more ownership of implementing the goals, actions and services at their sites. FCMAT's review of the district's 2016-17 LCAP found that the district continued to have three main goals 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. The district received an average rating of 2.44, a slight increase from the score of 2.16 achieved in the prior review period. Seven standards received a zero score - not implemented; 34 standards received scores between one and seven - partially implemented; and two standards received scores between eight and 10 - fully implemented.

The district continues to have turnover in key leadership positions. During this review period, the director of fiscal services resigned in October 2016 and the position was vacant until March 2017. Therefore, some of the planned changes from the prior review period were not implemented. Several business office positions were vacant at the time of FCMAT's fieldwork including a new position, director of compliance and internal controls, which was added during this review period. FCMAT continues to recommend that business office staffing be reviewed to ensure staff have the necessary skills, are properly trained and held accountable to perform essential functions. Critical functions that include budget development and monitoring are not occurring or are being performed by consultants rather than business office staff. The district should refrain from using consultants to develop the budget and interim reports, but rather use them for mentoring and training business office staff to perform these functions. The CBO should also be a member of all the district's collective bargaining teams and attend all collective bargaining sessions.

Business office and school site/department administration and support staff need initial or additional training in numerous areas such as the PeopleSoft system, personnel requisitions, account codes, budget monitoring, student attendance, associated student body (ASB), purchasing 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 on any new or revised processes and procedures.

Budget, Accounting and Multiyear Financial Projections

The district adopted its 2016-17 annual budget within the statutory timelines and conducted public hearings for its 2016-17 Local Control and Accountability Plan (LCAP) and proposed budget on June 27, 2016. The public hearings were followed by adoption in the appropriate order on June 29, 2016. The district also filed its 2016-17 first and second interim budget reports within statutory timelines; both reports were certified as qualified.

The LCAP must be aligned with the budget and multiyear financial projections (MYFPs) and represent district goals in the eight state priorities. The LCAP lists the district's goals and actions to achieve those goals, and should be an integral component of the budget. However, the adopted budget narrative documents do not include discussion of the LCAP, and the extent of its inclusion in the 2016-17 budget development process is unclear. Therefore, 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, clear list of assumptions in the narratives provided for the 2016-17 adopted budget, interim reports, and the MYFPs presented at each reporting period. The narratives should include a thorough, detailed listing of assumptions and 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. Clear documentation that supports budget increases and reductions should be provided at each reporting period to demonstrate reliability, transparency and accountability in the budget process.

FCMAT's review of the 2016-17 adopted budget and first and second interim reports indicate that necessary adjustments were not made to align revenues with expenditures in federal programs, special education and other categorical programs. FCMAT found special education resource accounts to be underbudgeted, misaligned with actual expenditures, and overencumbered with purchase requisitions for NPS student placements. In addition, several restricted resources had significant carryover balances, and approximately \$2.2 million in Title I funds are in jeopardy of being returned to the state. The district should ensure that the CBO and staff responsible for budget development and monitoring know how to prepare, execute and monitor the budget and how to develop MYFPs. The district should not rely on its MYFP calculations for decision-making purposes until the budget issues identified in this report are addressed and a full and complete list of assumptions and supporting documentation is developed and reviewed for reasonableness.

According to the district's 2016-17 adopted budget and first and second interim reports, the unrestricted general fund structural imbalance has not been eliminated. The district will need to continue efforts to achieve and maintain a balanced budget and eliminate the projected structural deficits in its unrestricted general fund. Additional budget reductions may be necessary to maintain fiscal solvency.

Individual meetings with site administrators and department managers regarding 2017-18 budget development had not yet begun at the time of FCMAT's fieldwork. 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.

During this review period, several vacant positions that should have been closed continued to exist in the position control system. According to interviews with members of the Business

Services and Human Resources departments, position control has not been properly maintained and no process, criteria or source documentation are used to terminate positions on an ongoing basis. It is, therefore, unreliable. The district should provide adequate review procedures to ensure that closed positions are removed from the position control system immediately. Position control should be regularly updated for all personnel changes throughout the fiscal year and reviewed by management for accuracy. Defined roles between the Human Resources and Business Services departments should be established and implemented to ensure separation of duties and continual maintenance of changes in personnel and positions.

The district continues to experience insufficient segregation of duties and lack of internal controls in several operational areas including purchasing, bidding, asset tagging and salvage procedures. The district should centralize these functions, ensure that procedures are standardized and hold employees accountable for following established procedures.

The Business Services Department needs personnel with the technical expertise to provide essential high-level fiscal analyses in areas that include position control, payroll, procurement, budget development, MYFPs, and cash flow. 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.

Internal Control Environment/Independent Audit

The district has historically had a significant number of audit findings, many of which refer to opportunities for fraud, material weaknesses and significant internal control deficiencies. Some of the findings were repeated in numerous years, which indicates that either the district did not address them or efforts to do so were unsuccessful. The district should ensure that all audit findings are reviewed and recommendations are implemented timely. The consistency in the large number of audit findings may also be because of the late completion and filing of the audit report. At the time of FCMAT's fieldwork, the 2014-15 and 2015-16 audits were not yet completed and issued. The district should work with its independent auditors to ensure that their work can be completed in time to comply with Education Code requirements.

The development and implementation of a system of internal control that includes the development of operational procedures, proper segregation of duties and other control activities designed to safeguard district assets and to detect and deter fraud is essential. The need for formalized, comprehensive operational policies and procedures continues; these are essential to establish protocols for the completion, review and oversight of routine business office functions. When properly designed, implemented and followed, written procedures improve the effectiveness of the internal control structure and offer reasonable assurance that the risk of fraud, misappropriation of funds or other illegal acts is reduced and that occurrences will be detected in a timely manner. At least annually, all departments should review and update procedures manuals. Each school site and department should be provided with the most current version of each manual, or they should be made available electronically.

The district has engaged an external consultant to assist with the assessment of duties in the business office and the development, documentation and training of processes and procedures for routine business office activities. The district expects consideration of the internal control system as part of these services. While processes and procedures for routine business activities are the foundation of strong internal control, implementation, routine monitoring and enforcement are essential to their effectiveness. During this review period, the district authorized a new director,

compliance and internal controls position for this purpose; the position had not yet been filled at the time of FCMAT's fieldwork.

The district conducted several meetings and trainings within each administrative division, some included school site administrators and office personnel but most were focused on the district business office and Information Technology (IT) Department personnel responsible for student data and CALPADS. The district also conducted an annual administrator and office manager training that included an overview of procedures for select core operational functions.

Student Attendance/Associated Student Body

Student Attendance – The district has historically experienced difficulty in properly collecting, recording, maintaining and reporting enrollment and attendance in a consistent manner districtwide. This has resulted in repeated audit findings and numerous errors and anomalies in CALPADS and state attendance reporting submissions. The district has established a team, under the leadership of the chief academic officer, which is responsible for implementing strategies that ensure student data is appropriately reconciled and reported through CALPADS. However, responsibility for different segments relative to student enrollment and attendance is assigned to multiple individuals. No single leader is knowledgeable of and/or experienced in all aspects of student enrollment and attendance requirements or ensures the reconciliation between all segments from the point of student enrollment, through routine daily attendance for all programs, and final CALPADS and state attendance reporting.

The district continues to struggle with routine reconciliations of data entered into and managed in multiple systems that are not integrated with the Aeries student information system (SIS), including child nutrition software, Special Education Information System (SEIS), and systems used to retain teacher data. Managing enrollment and attendance data for students receiving instruction through the home hospital program and for those attending nonpublic schools also continues to be a challenge for district staff. Because the information in the SIS drives the data submitted through the CALPADS reporting process, state funding determined by the LCFF and student testing, it is imperative that accurate student data exist in the SIS and that the information is routinely reconciled with CALPADS and other ancillary systems. Additionally, it is essential to ensure that all required supporting documents agree with reports submitted to the state, and that the documents are retained in a centralized location for audit.

Routine mandatory training for all staff responsible for recording and monitoring student enrollment and attendance should be conducted before the start of each school year and should address attendance accounting procedures, compliance requirements and internal controls. Trainings should be tailored to the roles and responsibilities assigned to staff and serve as a refresher on standardized procedures, an overview of changes to existing procedures and an introduction to new procedures and/or changes in law and regulations.

Associated Student Body – The district continues to lack 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 standardized procedures regarding how ASBs should invest, spend, and raise funds and ensure adequate internal controls. Some school sites are using FCMAT's Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference; however, not all sites with ASBs are aware of the manual. School sites continue to use various software programs to track ASB financial transactions, and the district does not provide oversight of school site ASB activities, including collection and

monitoring of financial information. The lack of internal control and oversight by the district office could lead to misappropriation of ASB funds.

Other Related Areas

Management Information Systems – The district lacks a technology committee, which results in poor communications between the IT Department, sites, and other departments. The lack of communication increases the risk of failure in implementing and supporting information systems. A district technology committee should be formed to address the use of technology throughout the district and should be chaired by the executive director of IT and include qualified representatives from each division/department and the school sites.

During this review period, the district hired a database administrator to provide data integration support and primary support for CALPADS processing and reporting. However, many tasks that should be automated are still completed manually, including integrating systems to update and transfer human resource information from the Human Resource System (HRS) to Aeries for CALPADS reporting. This lack of automation increases the risk of errors and inaccurate CALPADS reporting. The database administrator has made some progress in beginning to link data between HRS and Aeries, and the efforts to automate data submission should continue. There is still no formal documentation for the processing of CALPADS data specific to district operations, but work has reportedly begun on a framework for this documentation. The work to build the documentation should continue, and a district staff member should be cross-trained with the database administrator using this documentation as a training tool.

Newly created hardware standards now exist for different types of equipment to be used by administrators, teachers and students, but standards have not been published for network equipment, servers, copiers, printers or fax machines. The district also lacks a formalized board/state administrator-approved life-cycle replacement plan for critical network infrastructure equipment. This lack of planning will create unplanned expenses and outages when systems cease to function. The district should create a formalized life-cycle replacement plan for all of its technology equipment.

Maintenance and Operations – The district previously contracted with a vendor to perform a physical inventory of items with an original cost of \$500 or more, and a fixed asset report dated June 30, 2015 was completed. Staff interviews indicated that all fixed assets are not routinely tagged and that some items are 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, and updates for new acquisitions and disposals have not been entered to maintain the initial 2015 database. The district should establish procedures that require all equipment and other fixed assets valued at \$500 or more to be properly tagged for inventory purposes, and information on all fixed assets should be entered in the online inventory system. Staff should immediately receive training on inventory procedures and how to use the online system. The district should consider completing an annual inventory until roles and responsibilities are assigned and inventory procedures are properly implemented.

The Purchasing Department has created salvage forms for the collection and disposal of equipment and instructional materials. However, the forms are not consistently used or fully completed. Additionally, the information is not used as documentation to support the items sold or to update the fixed asset inventory. Surplus property continues to be a problem for the district; for example, 13 vehicles and one forklift were declared surplus at the November 9, 2016 board

meeting, but how these items were disposed of is unknown because no checks were deposited for surplus sales and no trade-ins were listed on quotes for the purchase of new vehicles. All district personnel do not understand board policies and procedures, the California Education Code and best practices on the chain of custody regarding salvage. 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 loss or theft, and all vehicle pink slips should be secured at the district office.

Food Service – The 2015-16 unaudited actuals show that the cafeteria ending fund balance has increased to approximately \$1.5 million, and the fund did not require a general fund contribution. The cafeteria fund has significantly increased since 2013-14, and interviews indicated that cash flow to meet current obligations has also improved. However, there is no evidence that 2013-14 audit adjustments have been booked, and the 2015-16 accounts payable and accounts receivable balances had not been cleared at the time of FCMAT’s fieldwork. These items should be reviewed and posted and/or cleared timely each year.

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. Interviews indicated that corrective action items had been partially implemented. Special Education – The district continues to experience significant increased costs in its special education program. In a March 30, 2017 letter, LACOE expressed concern about the projected cost of \$26 million, and a projected contribution of \$19.5 million (nearly 23.4%) of the total unrestricted general fund budget, for the district’s 2016-17 special education program. FCMAT’s review of the 2016-17 budget and district financial system reports indicate that the special education expenditure budget may be understated and insufficient to cover current year costs. The budget should be reviewed and any necessary adjustments should be made immediately. The special education budget should be routinely reviewed and updated after the completion of unaudited actuals and throughout the year at each reporting period.

The Southwest SELPA took action to remove LACOE as the administrative unit (AU) of the SELPA and to transfer these responsibilities to the Lawndale Elementary School District, effective for the 2016-17 school year. Speech and language and adaptive physical education program services were transferred from LACOE to individual districts on August 1, 2016; however, the district continues to rely on LACOE to provide speech and language services. This program transfer with the current lack of trained district staff and uncertainty as to staffing options is a fiscal risk to the district. The district has offered to support other SELPA member districts by providing special education transportation; the district should compile and analyze the necessary data and identify the cost of required infrastructure prior to expanding its program to ensure that it will reduce costs and/or generate income.

The district does not properly track its costs and submit the necessary documents to maximize reimbursement for extraordinary cost pool students and mental health services. Clear communication between the Special Education and Business Services departments regarding the criteria for qualifying students, roles, relationships and responsibilities should be established so that the district uses all opportunities to generate income and maximize SELPA funding. 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 who are responsible for the special education budgets do not attend the fiscal directors' meetings. District representation in these discussions is critical. The business office should also work with the Special Education Department to review SELPA funding and expenditure projections for accuracy and ensure that all funding sources and expenditures are properly reported, budgeted and/or received, and the business office should follow-up on any discrepancies.

Transportation – The Annual Report of Pupil Transportation (TRAN) previously filed with the state is no longer required as of the 2013-14 fiscal year. In the absence of the report, applicable district divisions should mutually determine the management data and information necessary to properly manage transportation expenses. Review of the district's 2016-17 budget and financial system reports indicates that all LACOE transportation expenses are charged directly to a special education object code where there is no budget. To track and control costs, expenses need to be budgeted and charged to the proper accounts throughout the year to provide opportunities for variance analysis. In addition, Transportation Department managers should have access to the budget and routinely monitor it.

In an effort to contain its transportation costs, the district should evaluate the costs of transportation provided by the county office, NPS and transportation service companies to determine whether it can transport these students more cost effectively. The district should ensure that invoices from these providers are reviewed, reconciled with student data and approved prior to payment. Detailed information should also be obtained from fuel vendors and be regularly reviewed and analyzed, any anomalies should be investigated.

Risk Management – In December 2016 the district hired a director of benefits/risk management who has implemented online interactive workers' compensation forms for reporting claim incidents. The district's last actuarial study of its workers' compensation program was dated October 20, 2015, and some of the information in the actuarial report differs from a claims report provided by Keenan; the district should reconcile the variances between these reports. On February 8, 2017 the district approved a consultant services agreement for an updated workers' compensation actuarial report.

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 OPEB 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 and should procure future actuarial services timely to avoid audit findings and comply with generally accepted accounting principles.

Facilities Management

Inglewood Unified serves approximately 9,700 students at 18 schools in the city of Inglewood and unincorporated area of Ladera Heights. The district was unified in the early 1950s, and many school facilities were originally constructed more than 50 years ago. The district's schools include one preschool child development center, 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 district-operated charter school (TK-8), 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, provid-

ing \$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 Measure GG bond funds. The FCMAT facilities team visited 12 district sites during fieldwork in May 2017. Interviews were conducted with selected district and site staff, including administration, maintenance, operations, and custodial personnel. In addition, the team requested and reviewed numerous sources of documentation to verify and support the facility standards.

School Safety

The district has improved over the last year in consistency and implementation of its safety programs and safety compliance. A draft of the district's new comprehensive school safety plan was prepared and supplied to sites in accordance with SB 187 and SB 334. The California Education Code (Sections 32280-32289) outlines the requirements of all schools operating any kindergarten and any grades one to 12, inclusive, in writing and developing a school safety plan relevant to the needs and resources of that particular school. District Board Policy 0450 requires the school site council at each school site to develop a comprehensive school safety plan relevant to the needs and resources of that particular school. School site administrators indicated to FCMAT that the district had supplied a plan template and all site plans were developed, approved, and implemented. FCMAT's review validated that specific site plans were consistent, approved, and complete.

While the district provided evidence that custodians have been trained regarding safety data sheets (SDS), very few of the custodians interviewed by FCMAT indicated they had a working knowledge or received any information on 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. Although evidence of training indicates to the contrary, only two principals were familiar with the district's Injury and Illness Prevention Program (IIPP), and the IIPP, though updated in February 2017, remains in an unexecuted document that had not been posted to the district's website.

FCMAT discovered many safety and sanitation violations at the sites visited, although there was apparent progress from previous years. Some restrooms were in better condition, even though there was still evidence of missing supplies and infrequent inspection. Additionally, FCMAT discovered utility access hatches askew, utility areas unsecure, electrical circuit breaker panels and fire alarm pull stations blocked, and trash left in various locations throughout the campuses. None of the fire extinguishers inspected by FCMAT had received monthly visual inspections.

Facility Planning

The district has been inconsistent in carrying out construction and projects. The district had identified five priority sites where work would be performed using a combination of Measure GG and Los Angeles World Airports (LAWA) funds. Of the five priority sites, only Payne Elementary is still scheduled to receive work.

The district's facilities capacity is roughly twice the amount needed to house its total student enrollment. Most of this excess capacity is old and in disrepair. As a result, the district is confronted with maintaining these facilities on a maintenance budget that would be considered marginally adequate for a district half its size.

The district has a long-term facility plan created in October 2012. The district developed and the state administrator approved the districtwide facilities implementation master plan at the November 18, 2015 regular board meeting. However, turnover in leadership has resulted in project delays. There are continuing proposals for facilities being explored, including school consolidation.

The district has applied for \$118 million available from LAWA for sound mitigation modernization at most school sites; however, at the time of the FCMAT review, the district had only been approved for \$44 million. The LAWA has notified the district that the funds must be expended by 2020. However, the district is unclear whether the funds must be encumbered or fully expended by the 2020 deadline.

Facilities Improvement and Modernization

The district does not have personnel who are trained or knowledgeable in facility modernizations and the requirements of the California Department of Education (CDE), Office of Public School Construction (OPSC), Division of the State Architect (DSA), or LAWA. The new interim chief facilities and operations officer, who is an independent consultant, has extensive knowledge of the DSA and OPSC; however, reliance on an independent contractor does not build organizational capacity.

Site visits indicate a significant degradation of capital facilities. The district's Maintenance Department is taking steps to implement preventive maintenance measures, but because of staffing constraints, it continues to operate in a reactionary mode. As a result, maintenance staff have difficulty keeping up with building decay.

Facilities Maintenance

The district's 2016-17 Maintenance Department budget is \$4,670,157, which meets the account requirement under EC 17070.75 and 17070.766.

The district has made progress in some areas of facility maintenance, but sites visited by FCMAT reflected no shortage of facility needs. Many sites have neglected repairs or replacement of major building components such as electrical panels, roofing, and exterior finishes. A review of expenditures indicates the district is exhausting all of the RRMA funds, but some purchases do not align with the intent of the code. This misalignment of funds continues to exacerbate the degraded conditions throughout the district.

The district has completed a comprehensive energy analysis and entered into an agreement with Alliance Building Solutions, Inc. to provide the work and services necessary to install interior and exterior LED lighting, energy-efficient HVAC upgrades, and building automation and controls. The work was funded through an "Energy Conservation Equipment Lease-Purchase Agreement" with Holman Capital Corporation. The funding is a combination of Prop 39, Measure GG, and private funds. The total project cost is \$21,516,767.

The district has completed the implementation of the new work order system, SchoolDude. Training has been provided to maintenance staff and site administrators. While the system is operational, the district should continue to increase the functionality of the system to ensure accurate information and status updates are available to site personnel.

The district has made advancement in employee evaluations and training. A custodial handbook has been developed and implemented, and all of the custodial staff has been trained to its content and the expectations of the department. Custodians have also been provided new equipment such as auto-scrubbers, wax applicators, and portable hand tools. An eight-hour in-service was provided to train staff in the use of the new equipment. Additionally, routine safety trainings have been conducted with all maintenance, grounds, and custodial staff attending. All staff members in the Maintenance, Grounds, and Custodial Department received a performance evaluation for fiscal year 2016-17.

The district has completed an inventory of district equipment, vehicles, and buildings. While this is a significant task, the district should use this information to develop a replacement schedule for vehicles and equipment. Additionally, the district should expand the inventory list to include building square footage and site acreage to help determine accurate staffing levels to ensure efficient and timely responses to maintenance and repair needs districtwide.

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

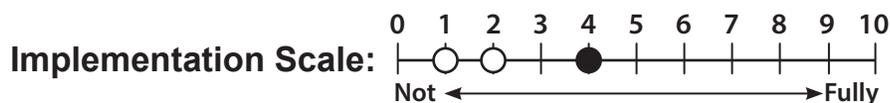
1. Board Policy (BP 1100—Communication with the Public), updated August 2014, directs the superintendent or his designee to develop a communications plan for the district. (There is also a board policy regarding media relations—BP 1112.)
2. Since the last review, the district hired a new executive director, school and community relations who undertook the creation of a revised Communications Plan dated February 8, 2017. The plan has not been officially adopted and is still in draft form; however, district staff presented the plan to the advisory board on February 8, 2017 and anticipate adoption at an upcoming regularly scheduled board meeting. As a supplement to the Communications Plan, an implementation plan has also been developed that provides specific actions and tasks, identifies the parties responsible for completion of the actions/tasks, notes the timing for their completion, and establishes measurable outcomes for each one.
3. The introduction to the plan states that the goal of the plan is to “improve the effectiveness and management of public relations, marketing, branding, and communication throughout Inglewood Unified School District,” with the central objective being the improvement of internal and external communication systems. The five key strategies developed appear to support the goal and central objective. However, while community meetings and input sessions were held prior to and during development of the plan, several of the interviewees felt that insufficient outreach was conducted, particularly to parents.
4. While continued efforts to engage internal and external stakeholders is necessary, the district continues to actively reach out to the community as evidenced by the updating of its website, increased messaging, various community events attended by district administration and advisory board members, and the printing and distribution of the district’s “School News” publication, which is being more widely distributed. The district continues to work with the local news media and utilize its website to inform the community of positive activities in the district in an effort to share district, school, and student accomplishments. In addition, the district holds community events and fosters partnerships with local organizations, businesses, and the city. District staff is making a concerted effort to go door to door and make personal contacts with the community, especially those immediately adjacent to existing school sites.

Recommendations for Recovery

1. The executive director, school and community relations should ensure that parent input has been received, and that there is broad acceptance from those affected on the Communications Plan. In addition, all district staff should be made aware of the plan's development and their role in its implementation. As necessary, and in accordance with the implementation plan, staff assigned to implement the Communications Plan should receive appropriate training before plan implementation.
2. The district should maintain a feedback log, keep a record of its communication efforts, and/or implement quarterly assessment surveys to gauge the progress and effectiveness of its communication efforts in reaching those affected and their reactions. In addition, while the implementation plan includes measurable outcomes, metrics and/or a tracking mechanism should be developed to track the outcomes. For example, one measurable outcome states "IUSD is represented at community events handing out information on school/district." The district should develop a list of existing events and strive to increase that number, perhaps for example, by setting a goal of an increase of 10 each year.
3. District leadership should consider periodically creating videos, or the state administrator and administrative staff should have website discussions to update those affected and the community on the district and its accomplishments/obstacles.
4. The state administrator should consider using a local community cable channel so that members of the public can more easily access district information and/or meetings.
5. The state administrator should continue to use school site principals and department heads as the messengers to their respective staffs and communities. The district should continue to 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
July 2017 Rating:	4



1.2 Communications

Professional Standard

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

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

Findings

1. The opportunity for two-way communication between the staff and administration has improved, although there is an inconsistent relay of information from the site principals to school site staff and parents. Staff located at the district central office expressed their overall satisfaction with the communication between staff, district leadership, and the state administrator. Staff were complimentary of the progress made and the efforts implemented by the state administrator, the general tone of communications, and the improved atmosphere in the district. Administration also discussed their ongoing efforts to ensure all staff have and access district email in order to receive timely communications. However, communications do not always reach all levels of the organization as some school site personnel interviewed continued to state that communication is insufficient, inconsistent, and only partially effective.
2. The 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 has been made under the new leadership and generally feel supported. They now feel fully invested and that they are part of the district and not simply working for the district. In fact, several cited how the state administrator's leadership has positively affected how they lead at their school sites (e.g., holding staff accountable for attendance at staff meetings). In addition, the administration provides PowerPoint presentations and talking points, when appropriate, for principals to share with school site staff to ensure a consistent and common message is being shared throughout the district. However, site administration still see areas where improvement and better coordination is needed between the administration and the school sites. For example, while communication between the school sites and individual departments (e.g., Human Resources and the state administrator's office) has vastly improved over this review period, some site administration continues to struggle to get information and/or support from other departments that do not yet appear to be as well organized.
3. While the administration has worked to increase communication and provide a clear and consistent message to schools sites, including providing presentations and talking points when appropriate, there is still inconsistency in terms of information dissemination at the school site level. The same best practices (e.g., communications from school sites to parents and organization of school site councils) are not being instituted at all school sites, and interviews with staff and parents found that some sites still communicate with, involve, and disseminate information to parents and staff more effectively than others. Additional effort is needed in this area to increase consistency across the district.

4. Turnover continued at the senior cabinet and administrative level as well as vacancies, which affects day-to-day operations and implementation of systems. For example, the Communications Plan that was in draft form during the last review was completely redrafted with the hiring of the new executive director, school and community relations. In addition, the vacancies in key administrative positions require senior cabinet members to complete more routine job duties that would be completed by administrative staff, and limit their ability to provide necessary department oversight. FCMAT recognizes, however, that district staff is working diligently to fill these vacancies and a clear organizational structure has been developed, with revised organizational charts approved on February 8, 2017. 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 communications.
5. The state administrator, senior cabinet, and advisory board member visits to school sites 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. However, the state administrator's efforts to personally and regularly communicate with all staff, his participation at professional development days, as well as the message delivered at districtwide addresses are appreciated by many of those interviewed because it demonstrates that he was willing to engage with all levels of the organization and share his vision for the district.
6. The district has developed an online administrative handbook for each division. The handbook includes a directory of personnel for each division, common forms and applications, manuals, and other organizational and departmental information. Several interviewees referenced the handbook, indicated that it is easy to access, and stated that its creation has made completing tasks and gathering information in their and other departments easier. They said they greatly appreciate the handbook's creation. The administration regularly updates the handbook with new and updated information.

Recommendations for Recovery

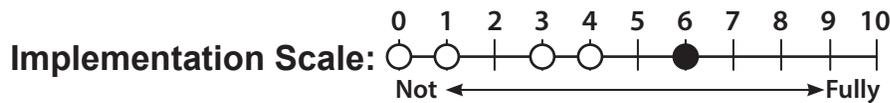
1. The state administrator should continue to develop a functioning and effective organizational structure and hold regular meetings with senior cabinet and principals. This provides a governance structure appropriate to the district's size and more effective and efficient operations, as well as enforcing the state administrator's commitment to open and effective communication with the public and internal personnel.
2. The recently approved organizational charts should be uploaded to the district website and included in the administrative handbook to provide a clear chain of command for staff and site administrators.
3. The district should continue to pursue multiple avenues of communication for dissemination of information and input gathering to meet the district's varying needs. Opportunities for providing input and receiving communications should be readily available, easily accessible, and clearly established so that all staff can participate. It is important that district administration ensure that all staff stay informed and are included and provided with multiple opportunities for engagement.

4. The district should establish protocols for distributing 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 continue to coordinate with school site administrators and department heads to participate in staff meetings. This would provide all staff members with access to district decision makers and create a more collaborative and inclusive decision-making process.

Standard Partially Implemented

July 2013 Rating: 1
 July 2014 Rating: 0
 July 2015 Rating: 3
 July 2016 Rating: 4
 July 2017 Rating: 6



1.4 Communications

Professional Standard

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

Finding

1. Since last year's review, a new executive director, school and community relations has joined the district and is the official spokesperson. Per district staff, all external communications to and from the public go through this office. The former public relations officer is still with the district and reports to the executive director; however, the organizational chart approved on February 8, 2017 lists the public relations officer position as "administrative secretary/public information."

Recommendation for Recovery

1. While there was no evidence during this review period that advisory board members or others are speaking on behalf of the district, clear procedures should still be developed to ensure any initiatives or discussions regarding district matters are first and promptly discussed with the state administrator, so that he is informed and aware of matters that may affect the district.

Standard Partially Implemented

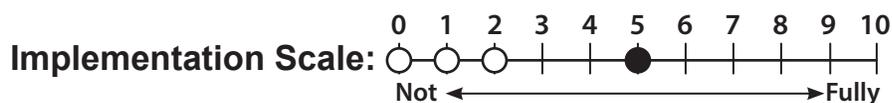
July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 2

July 2017 Rating: 5



2.3 Parent/Community Relations

Professional Standard

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

Findings

1. Assembly Bill (AB) 1575 was signed into law on September 29, 2012 and mandates the use of uniform complaint procedures for resolving complaints of alleged violations of law, which prohibit pupil fees, deposits, or other charges for student participation in educational activities. Updated policies and regulations also require the use of these procedures to address complaints of discrimination, harassment, intimidation, and bullying, as required by the California Department of Education (CDE).
2. The district's board policies are available on its website, and board policy (BP 1312.3 Community Relations – Uniform Complaint Procedures) was revised on February 5, 2015 to comply with the new requirements outlined in AB 1575, and updated again on April 25, 2016.
3. The district's website has links to uniform complaint procedure brochures and forms both in English and Spanish, as well as to the CDE for further information. However, the corrections noted in last year's review have still not been addressed. The brochures were updated when the district's board policy was originally approved in February 2015, and both versions continue to have revision dates of March 2015 and contain dated information. The English-language parent complaint form continues to show a revision date of February 2015, and the Spanish-language version was last revised in February 2014. The Complaints Concerning District Employees, Form C; Williams Complaints Form, Form D; and Complaint Questionnaire, Form E, remain undated. In addition, the Spanish-translated sections of the website still do not include links to the forms or references so that Spanish speakers know the forms can be accessed with the English versions.
4. The district provided copies of its annual notification to employees and parents for 2016-17 as well as samples of the acknowledgement receipt for both groups. For the parents, district staff stated that the notice, Williams Complaint forms, and a brochure on the uniform complaint procedure process is provided at the beginning of the school year at the same time parents are provided with student-parent handbooks. District staff further stated that copies of the brochures and forms are also available at each school site's front office.

Recommendations for Recovery

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

2. The CDE has a revised uniform complaint procedures brochure dated April 2016. 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

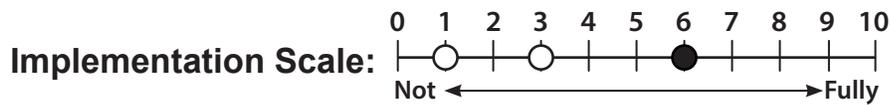
July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 6

July 2016 Rating: 6

July 2017 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 organizations, 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. However, a number of parents noted that some services provided by the parent center (e.g., fingerprinting for parent volunteers) are difficult to access because of the inconsistent operating hours and the fact that only one person is trained to complete the work. This makes it difficult for parents to access these services with some having to make multiple trips to complete tasks.
2. Interviews with school site principals, district administration, staff, and parents, as well as documentation provided to FCMAT show that the school sites, parent center, the English learner advisory committee (ELAC), and the district English learner advisory committee (DELAC) have made concentrated efforts to encourage parents and community members to be involved in school activities, personal growth opportunities, and in their children's education. 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, parent workshops, college preparation, enrollment, school calendars, specialized support services, student activities and organizations, and other resources. 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 it can track the number of parents who sign in and access "Parent Connect".
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. The foundation had suspended all fundraising activity because of issues with the Internal Revenue Service (IRS) and Franchise Tax Board (FTB). At the urging of two of the advisory board members, the IRS and FTB issues have been resolved and the foundation

has once again begun to meet, raise funds, and provide awards. As the foundation's membership has yet to be fully reconstituted and with the number of members desired yet to be determined, no officers have been established and one of the advisory board members is calling and running the meetings.

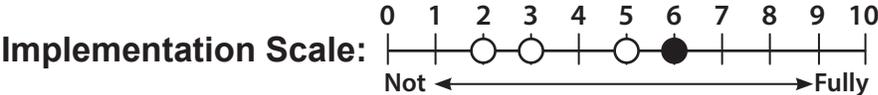
5. The district has several schools with Parent Teacher Associations (PTAs). The local PTA district council provides guidance and assistance to the various school site PTAs, but there is no active districtwide PTA.
6. Interviewees indicated that while there are opportunities for parent involvement, actual 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. Some school sites are still concerned that parent voices are not heard, and some parents continue to be concerned about the need to be fingerprinted to volunteer on campus given their legal status, especially with the current political climate.
7. Parents continue to express dissatisfaction with communication from the district. While they generally agreed that communication is better under the current state administrator, they do not believe that the district focuses on them or other parents who are leaving the district for other educational options. They stated that the district seems unapproachable and more effort needs to be made by the district to reach out to parents. The local council of the PTA is set to launch a school climate survey to establish baseline metrics to measure progress in the future. It appears the PTA is carrying out this effort without district involvement.
8. Education Code Section 52060 requires consultation with various groups, including parents, in adopting an LCAP. The LCAP template states that “[m]eaningful engagement of parents . . . is critical to the development of the LCAP and the budget process.” The district had yet to begin the 2017-18 LCAP engagement process at the time interviews were conducted. However, input sessions and surveys are set to begin per information provided by the district (e.g., a document showing the dates of input sessions with various stakeholder groups). Interviewees continue to express concern with a lack of input into the process as well as the process in general.
9. Stakeholder engagement, and particularly parental engagement, was also limited for the 2016-17 fiscal year LCAP, with numerous parties noting that the process was perfunctory at best.
10. Education Code Section 52065 requires that a district post its LCAP on the district website. The LCAP, and other LCAP materials (e.g., presentations and handouts), have been posted on the district's website for the 2016-17 school year.

Recommendations for Recovery

1. The district should survey parents on the opportunities for parent involvement and the reasons they are not more involved. The results should be provided to school site administration, and strategies developed to address the concerns, including districtwide policies, procedures, or best practices to provide more consistency from school site to school site.
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. The district should coordinate and partner with the PTA in its efforts to conduct a school climate survey.
3. Parent center staff should be cross trained so that more than one staff person can assist parents. In addition, set hours should be established for services, such as fingerprinting, that are not scheduled and ongoing to provide more stability for parents accessing these services.
4. 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.
5. The district should expand its efforts to obtain meaningful parent involvement in the LCAP process by developing a comprehensive stakeholder engagement process that can be replicated annually. In addition, stakeholder engagement and development of the LCAP should begin earlier in the school year.
6. The district should determine the number of members desired for its educational foundation, endeavor to fully reconstitute its membership and establish officers to operate the organization and run its meetings.

Standard Partially Implemented

July 2013 Rating: 3
July 2014 Rating: 2
July 2015 Rating: 5
July 2016 Rating: 5
July 2017 Rating: 6



2.8 Parent/Community Relations

Professional Standard

Board members are actively involved in building community relations.

Findings

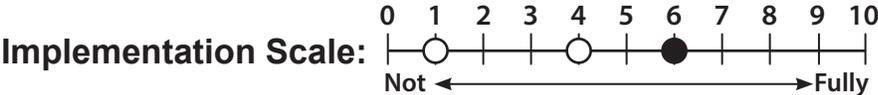
1. Based on interviews with staff, teachers, parents, district administration, and advisory board members, advisory board members are actively involved in building community relations.
2. Advisory board members continue to conduct school site visits and offer assistance to school site administration. The “Community Coffee” events that were started during the last review period are continuing, with advisory board members taking turns participating. The advisory board members continue to attend graduation ceremonies and other community events and actively reach out to the city of Inglewood, the Chamber of Commerce, the religious community and organizations, private organizations, and others in an effort to establish relationships outside of the district and bring resources to the district.
3. FCMAT observed the district’s March 8, 2017, 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 reports from high school students on events and accomplishments at 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 its educational message to the community and continue to provide the district with input from the community.
2. The district should continue to publicize the honorary portion of its board meetings so that staff members and the community can participate in these contributions and recognitions.
3. 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
July 2017 Rating: 6



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. A districtwide training was provided to school site council members on September 28, 2016. Sign-in sheets show that approximately 58 individuals attended. An additional training was held in February 2017 specific to the single plan for student achievement.
3. The district has developed a school site council checklist for principals to assist in the creation and requirements of school site councils. They have also created an "Organizing the School Site Council" handout that details the legal requirements for school site councils, guidelines on composition, how members should be selected, etc.
4. The involvement of parents in school site councils continues to be inconsistent. An interviewee indicated that while the single plans for student achievement are discussed at the school site council meetings, and input is solicited and incorporated, the principal at that school site effectively drives the discussion and what is ultimately included in the plan, and few parents voiced disagreement or differing opinions.
5. For 2016-17, FCMAT was provided with electronic copies of the single plans for student achievement for 17 of the district's 18 schools, and the plans were approved en masse at a district board meeting on December 7, 2016. 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.

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 councils directly and to the school site principals so they can adequately train and guide the councils in developing plans.
3. The district should monitor the formation of school site councils before the end of the school year to make certain that one exists at each school at the start of the next school year.
4. The district should ensure that the school site councils are approving the single plans for student achievement and that the school site council meeting minutes reflect this.

Standard Partially Implemented

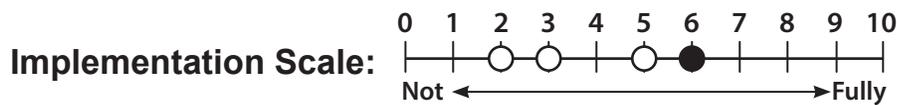
July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 5

July 2016 Rating: 5

July 2017 Rating: 6



3.4 Community Collaboratives, LEA Advisory Committees, School Site Councils

Professional Standard

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

Findings

1. The district continues to lack broad-based committees or councils to advise or provide it with input on critical issues and operations. The district still has DELAC/ELAC, school-based PTAs, and a parent center, but there is still no evidence these councils are used to advise the district, with the exception of DELAC/ELAC which, in the past, have provided input during the LCAP process.
2. Based on the meeting minutes and agendas provided to FCMAT, the Citizens' Oversight Committee, assigned to oversee the bond program, has continued to meet. The committee met in July, September, and October 2015, January, April, August, and October 2016, and January 2017. The state administrator schedules the committee's meetings in advance. The current schedule shows meetings in March, May, and August 2017.
3. With the exception of the Citizens' Oversight 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. However, at the board meeting on March 8, 2017, district staff provided a facilities update to the advisory board and discussed the creation of an advisory committee to provide feedback to the district on facilities and asset management. In addition, while not an established advisory committee, the district has held "task force" meetings for the implementation of the Communications Plan.
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 still unknown since this information is not collected.

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. 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

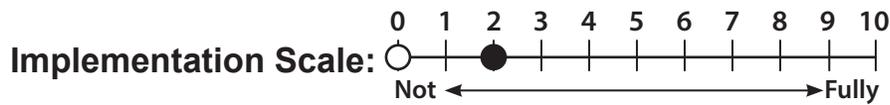
July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 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

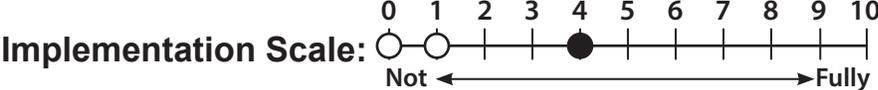
1. As previously noted, districtwide training was provided to school site council members on September 28, 2016. Sign-in sheets show that approximately 58 individuals attended the training. An additional training was held in February 2017 specific to the single plan for student achievement. However, while meetings are being held and agendas and meeting minutes developed, the district provided FCMAT with no evidence that training is provided to districtwide advisory council members, such as DELAC/ELAC, although a review of an agenda shows they discussed their roles and responsibilities as part of a regularly scheduled meeting.
2. The parent center continues to hold workshops to train parent volunteers and workshops to assist parents on issues such as helping with homework and completing the federal student aid application, technology, discipline, home ownership, signing up for medical coverage, money management, health education, and training for grandparents. A calendar has been established for the year and information is also posted on the website. 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
July 2017 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 has scheduled a mass update of its policies through Gamut, the California School Boards Association's (CSBA's) online resource for board policies for June 2017. A review of the policies via the Gamut website found that most were updated in August 2014 with others being updated from April 2003 through February 2015. The district continues to update policies on an as needed basis, as evidenced by the approval of administrative regulations in both January and March 2017. However, no annual or systematic review is being conducted.
2. The advisory board has experienced upheaval since the district entered receivership. Initially, advisory board members rarely attended board meetings. This changed significantly with the current state administrator's arrival. During this review period, 11 regular board meetings and 10 special board meetings were held. Of these 21 meetings, only six board meetings have been held with less than four members present.
3. A review of board meeting minutes, interviews of advisory board members, and observation of the March 8, 2017, board meeting showed that the findings made during the last review still apply:
 - 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.

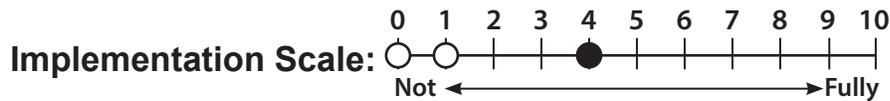
Recommendations for Recovery

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 as appropriate.

2. A protocol should be developed to inform staff of changes in policies before and after they are adopted.
3. All advisory board members, staff members and the state administrator should 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
July 2017 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 these statements and 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. If the internal process of seeking self-certification is continued, the self-certification should be renewed annually as circumstances may change from year-to-year.

Standard Partially Implemented

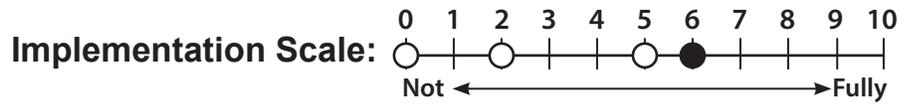
July 2013 Rating: 2

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 5

July 2017 Rating: 6



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 continues to provide training to advisory board members on other topics pertinent to their roles and responsibilities (e.g., a governance leadership workshop, online agenda training, etc.). The topics are determined by the advisory board at a preceding meeting and allow the advisory board members to delve deeper into topics reviewed during their Masters in Governance training.
4. A schedule has been developed and posted at <https://agendaonline.net/public/Agency.aspx?PublicAgencyID=222&AgencyTypeID=1> for the 2016-17 school year for monthly special board meetings/board workshops. The meetings/workshops are open to the public, and attended by advisory board members.

Recommendation for Recovery

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

Standard Partially Implemented

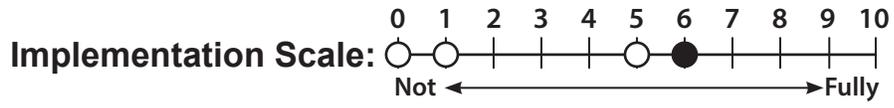
July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 5

July 2017 Rating: 6



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. 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.

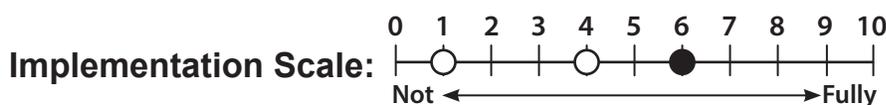
- Interviewees at both the administrative offices and the school sites noted that the vision/mission is disseminated at all levels of the organization, and there is acceptance at all levels. For example, interviewees reported that every presentation given by the state administrator starts with the vision/mission and every job interview held discusses the vision/mission and asks the interviewee to talk about the vision/mission and how the individual will fit into its framework.

Recommendations for Recovery

- The state administrator should assign the advisory board to regularly 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 continue to foster a collaborative relationship between the state administrator and the advisory board as well as further the advisory board’s training.
- The state administrator should consider developing strategic and tactical plans in conjunction with the LCAP to guide the district and the work of the staff. The plans would help galvanize the advisory board and district staff around a common district focus and direction.
- 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.
- The state administrator should consider hiring external assistance to facilitate the creation of the strategic and tactical plans because of the time constraints on district staff. The investment should yield important long-range strategies and results that can foster acceptance from the community, staff, and the advisory board members.

Standard Partially Implemented

July 2013 Rating: 1
 July 2014 Rating: 1
 July 2015 Rating: 1
 July 2016 Rating: 4
 July 2017 Rating: 6



5.5 Board Roles/Boardsmanship

Professional Standard

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

Findings

1. As noted in earlier standards, all advisory members regularly attend board meetings with the exception of one because of health issues. While the advisory board makes no decisions, the state administrator provides members with the opportunity to comment and ask questions before taking action on agenda items in addition to the time allotted at the end of each meeting for comments.
2. Based on FCMAT's attendance at and observation of the March 8, 2017 regular board meeting, as well as interviews with the advisory board members and district staff, the advisory board members continue to maintain functional working relationships with each other and staff members. The advisory board members respect the decisions made by the state administrator and can ask questions and voice their concerns in a professional manner.
3. Not only are advisory board members maintaining functional relationships, but interviewees provided examples of numerous instances where advisory board members are collaborating to bring about change or provide information to the public (e.g., the implementation of the Community Coffee events and the reinstatement of the Inglewood Educational Foundation).

Recommendations for Recovery

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

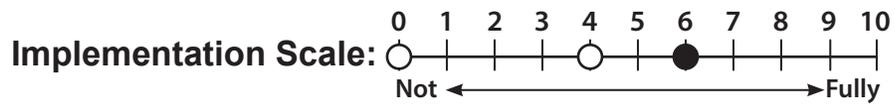
July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 4

July 2017 Rating: 6



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 continued the work begun during the last review period and are strengthening a functional 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 8, 2017, and noted that interactions between the advisory board members, administrative staff, and the state administrator continued to be respectful and professional and displayed a functional working relationship.

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

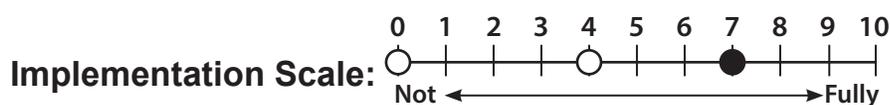
July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 4

July 2017 Rating: 7



5.9 Board Roles/Boardsmanship

Professional Standard

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

Findings

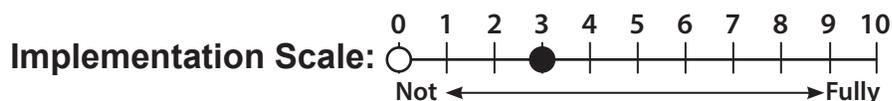
1. During the previous review period, the state administrator provided the opportunity for the advisory board members to participate in board meetings, but they did not participate in closed-session matters, and the state administrator did not provide them with confidential information. During this review period, however, the state administrator has begun to include the advisory board members in some closed-session matters that are pertinent to the board.
2. Based on interviews, it appears that advisory board members respect the confidentiality of information shared by the administration.

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. The state administrator should continue including the advisory board in closed session and providing members the opportunity to ask questions and comment similar to the open session. This will provide the advisory board with insight into district operations in order to build capacity. The state administrator should consider including the advisory board in closed sessions related to personnel issues and other confidential matters, as further training is completed.

Standard Partially Implemented

July 2013 Rating: 0
July 2014 Rating: 0
July 2015 Rating: 0
July 2016 Rating: 0
July 2017 Rating: 3



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, interim and two successor 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 selected board policies have been updated as needed. Board policies and administrative regulations need to be reviewed and updated regularly to ensure compliance with current laws and reflect district practices.
2. According to its website, CSBA releases updates five times per year in July, October, December, March, and May, with each release including numerous policy revisions. It does not appear that the district is reviewing and updating its policies in concert with these policy update releases, but is instead reviewing and updating policies as needed.
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. It seems unlikely that they had a role given their limited responsibilities.
5. A review of minutes of the January 11, 2017, board meeting, when several board policies and administrative regulation were approved, shows the advisory board did not interact on the adoption of these policies. Neither did members have questions on the policy that was updated on the March 8, 2017 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 relevant updates from CSBA are disseminated, reviewed, and adopted on a timely basis so they remain current through the Gamut program.

- 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

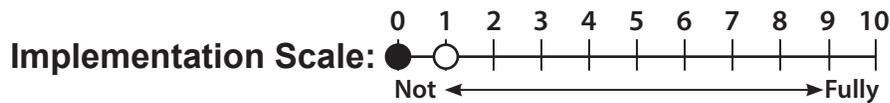
July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0

July 2017 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

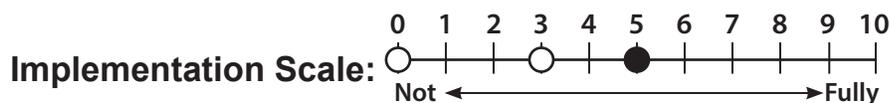
1. FCMAT attended the board's March 8, 2017, meeting and observed that members are still being provided the opportunity to remove items from the consent calendar if they have questions or comments. Then each item that was pulled is discussed and questions answered by the state administrator and/or appropriate 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 previously noted, the advisory board attends community and district events and initiates gatherings in an effort to stay connected to the community and students.

Recommendations for Recovery

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

Standard Partially Implemented

July 2013 Rating: 0
July 2014 Rating: 0
July 2015 Rating: 0
July 2016 Rating: 3
July 2017 Rating: 5



6.6 Board Meetings

Professional Standard

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

Findings

1. The state administrator continues to provide advisory board members with the board meeting agenda on the Friday before the meeting (e.g., for the March 8, 2017, meeting, an email was sent to the advisory board on March 3, 2017). 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 online, 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, the questions asked by the advisory board members at the March 8, 2017, board meeting, and interviews with advisory board members, the advisory board appears to review the documents in advance.
3. Board Bylaw 9320 specifies that regular meetings are to be held at 5:30 p.m. A review of board meeting times during this review period shows that regular board meetings have been consistently held at 5:30 p.m. In addition, future board meeting dates and times have been scheduled and are listed on the district's website.
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. Several advisory board members reported that the state administrator holds a weekly meeting with each advisory board member in addition to being available to answer questions as they arise.

Recommendations for Recovery

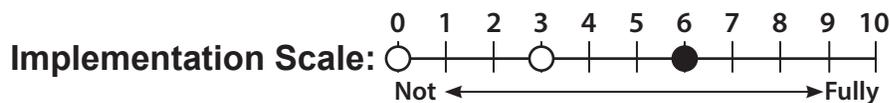
1. The state administrator should continue to provide advisory board members with as much notice of meetings as possible by distributing agendas and supporting materials for regular board meetings at least 72 hours in advance (Government Code Section 54954.2) to provide an opportunity to answer questions or make clarifications. Hard copies should 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 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.

4. The state administrator should continue meeting one-on-one with advisory board members, or with two board members at a time if time becomes an issue, 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
 July 2017 Rating: 6



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 continue to focus on transactional administrative matters, with some of these administrative matters relating to student achievement (e.g., approval of 2016-17 single plans for student achievement, approval of the LCAP, 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 at their school sites.
2. FCMAT observed the district's March 8, 2017, board meeting and noted that the 30 minutes before the start of the meeting were reserved for recognitions honoring parents, staff, and students.

Recommendation for Recovery

1. Since the district now has a permanent 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

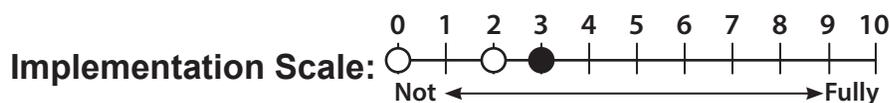
July 2013 Rating: 2

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 2

July 2017 Rating: 3



**Table of
Community Relations
and Governance Ratings**

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
1.1	PROFESSIONAL STANDARD – COMMUNICATIONS The LEA has developed a comprehensive plan for internal and external communications, including media relations.	1	1	2	2	4
1.2	PROFESSIONAL STANDARD – COMMUNICATIONS Information is communicated to the staff at all levels in an effective and timely manner. Two-way communication between staff and administration regarding the LEA's operations is encouraged.	1	0	3	4	6
1.4	PROFESSIONAL STANDARD – COMMUNICATIONS Individuals not authorized to speak on behalf of the LEA refrain from making public comments on board decisions and the LEA's programs.	1	0	1	2	5
2.3	LEGAL STANDARD – PARENT/COMMUNITY RELATIONS The LEA has developed and annually disseminates uniform complaint procedures. (Title 5, Section 4621, 4622)	3	1	6	6	6
2.4	LEGAL STANDARD – PARENT/COMMUNITY RELATIONS Parents and community members are encouraged to be involved in school activities and in their children's education.	3	2	5	5	6
2.8	PROFESSIONAL STANDARD – PARENT/COMMUNITY RELATIONS Board members are actively involved in building community relations.	1	1	1	4	6
3.1	LEGAL STANDARD – COMMUNITY COLLABORATIVES, LEA ADVISORY COMMITTEES, SCHOOL SITE COUNCILS Policies exist for the establishment of school site councils. The school site council develops a single plan for student achievement at each school, applying for categorical programs through the consolidated application. (EC 52852.5, 64001)	3	2	5	5	6

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 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	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
4.5	<p>PROFESSIONAL STANDARD – POLICY</p> <p>The board supports and follows its own policies once they are adopted.</p>	1	0	0	4	4
5.1	<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	6
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	6
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	6
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	6

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
5.6	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP The board and administrative team maintain functional working relationships.	0	0	0	4	7
5.9	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP Board members respect the confidentiality of information shared by the administration.	0	0	0	0	3
5.10	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP Board members effectively develop policy and set the direction of the LEA while supporting the superintendent and administrative staff in their responsibility to implement adopted policies and administrative regulations.	1	0	0	0	0
5.11	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP The board acts for the community and in the interests of all students in the LEA.	0	0	0	3	5
6.6	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
6.9	PROFESSIONAL STANDARD – BOARD MEETINGS Board meetings focus on matters related to student achievement.	2	0	0	2	3
Collective Average Rating		1.05	.45	1.40	3.78	4.85

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 (BP) and administrative regulations (AR) on personnel were updated to CSBA's 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 BPs and ARs 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 4030 – Nondiscrimination in Employment
 - BP 4112.2 – Certification
 - BP 4112.9/4212.9/4312.9 – Employee Notifications
 - BP 4112.22 – Staff Teaching English Learners
 - BP 4113 – Assignment
 - AR 4115 – Evaluation/Supervision
 - BP 4119.11/4219.11/4319.11 – Sexual Harassment
 - AR 4161.1/4361.1 – Personal Illness/Injury Leave
 - AR 4217.11 – Preretirement Part-Time Employment

AR 4222 – Teacher Aides/Paraprofessionals
2. At the time of FCMAT's fieldwork, a full CSBA policy review was reportedly scheduled for June 22-23, 2017.
3. Board Bylaw (BB) 9000 – Role of the board, indicates that the board will hire and evaluate the superintendent and establish policies for the hiring and evaluation of other personnel. BB 9000 also provides that the board will set parameters for negotiations with employee organizations and ratify collective bargaining agreements.

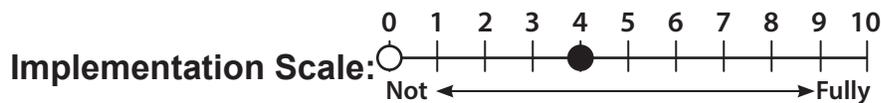
4. BP 4000 – Concepts and Roles, provides that the district will attract and retain highly qualified staff. BP 4111/4211/4311 – Recruitment and Selection, also provides that the superintendent or designee will develop fair, open, and transparent recruitment and selection processes and procedures that ensure employees are selected based on demonstrated knowledge, skills, and competence and not on any bias, personal preference, or unlawful discrimination. For each position, the superintendent or designee shall present to the board one candidate who meets all qualifications established by law and the board for the position. No person shall be employed by the board without the recommendation or endorsement of the superintendent or designee.
5. BP 4030 – Nondiscrimination in Employment, prohibits discrimination against job applicants and district employees based on protected characteristics such as age, gender, gender identity, religious creed or dress, marital status, or sexual orientation. As noted above, BP 4030 has not been updated based on changes to current state and federal laws on nondiscrimination.
6. BP 4115/4215 – Evaluation/Supervision, provides the criteria to evaluate certificated and classified employees. The superintendent or designee is to ensure that evaluation ratings have uniform meaning throughout the district. Evaluations are to be used to recognize exemplary skills and accomplishments or to identify areas needing improvement.
7. BP 4315 – Evaluation/Supervision, provides the criteria for evaluating administrative staff. The evaluation is linked to the district’s vision and goals and school improvement plans along with referencing evaluation criteria based on the California Professional Standards for Educational Leaders.
8. The board’s policies on suspension/disciplinary action of certificated employees are contained in BP 4118 and provide that the superintendent or designee shall ensure that, consistent with the law, disciplinary actions are taken in a consistent, nondiscriminatory manner and are appropriately documented. There is no current board policy for the suspension/disciplinary action of classified employees.
9. BP/AR 4300.1 – Governing Board/Administrators/Confidential Working Relations, was adopted on June 29, 2015, and stipulates the rights and personnel practices related to certificated and classified administrators and confidential employees. In implementing this policy and regulation, the district no longer provides certificated administrators with vacation days and moved all certificated administrators to a positive work calendar.
10. The district has developed and implemented selection procedures that ensure nondiscrimination in hiring and has provided training to hiring managers (see also Standard 3.11).

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 nondiscrimination in employment.
4. The district should ensure that hiring managers are accountable to the consistent implementation of nondiscrimination policies and regulations.

Standard Partially Implemented

July 2013 Rating: 0
July 2014 Rating: 0
July 2015 Rating: 4
July 2016 Rating: 4
July 2017 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's mission states that "[i]n support of the Inglewood Unified School District's principles, values, vision and mission, it is the mission of the Human Resources Department to support the total operation in meeting its goals through its most valuable resource—its PEOPLE."
3. It is the vision of the HR Department "to provide the employee-related resources necessary to fulfill the vision of the Inglewood Unified School District to the students, employees, and community by demonstrating core values that include:
 - Accountability
 - Integrity
 - Respect
 - Responsiveness
 - Collaboration
 - Life Long Learning"
4. The HR Department annually adopts goals in support of its stated mission and vision and that promote progress towards FCMAT's priority standards related to personnel management.
5. The HR Department goals for 2016-17 are specific, measurable, and relevant. They include the following:
 - Reduce time to fill position vacancies by 3%
 - Reduce employee absence rates by 2%
 - Reduce workplace injuries by 5%
 - Establish a leadership institute for certificated staff
 - Conduct an employee satisfaction survey

- Provide an annual report to the board in October
 - Develop an annual management training plan
6. Develop employee recognition programsThe HR Department developed and is implementing a work plan designed to facilitate the implementation of the department goals. Each member of the HR staff is assigned to a work plan team that aligns with each personnel management priority standard area. For example, the recruitment and selection work plan team is assigned to implement actions and track data related to the first department goal, reducing the time it takes to fill a vacancy.
 7. The HR Department provided the board with an annual report at its November 9, 2016 regular meeting that included 2015-16 data and information related to the following:
 - Annual notifications sent to employees
 - Mandated reporter training
 - Management trainings
 - FCMAT scores
 - Employee recruitment and selection
 - Employment actions (e.g., promotions, transfers, layoff, reemployment, leaves)
 - Ethnicity of job applicants
 - Department goals for the 2016-17 school year

Recommendations for Recovery

1. The district should continue to review the department’s vision and mission statements annually and ensure that they keep pace with changes in district initiatives and continue to support the district’s recovery plan.
2. The district should ensure that the HR Department continues to annually develop measurable goals and objectives and facilitate its mission.
3. The 2015-16 annual report to the board provides valuable information and data, and the district should ensure that it is updated and presented annually.

Standard Partially Implemented

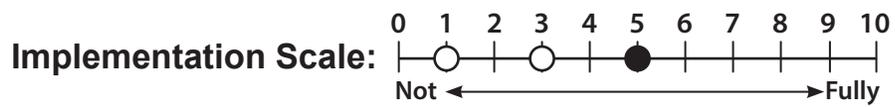
July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 5



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. The HR Department website provides visitors with information in the following areas:
 - About HR
 - Certificated Employment
 - Classified Employment
 - Contacting HR
3. The website provides a menu of services as well as a staff directory. The staff directory includes the names, titles, and phone numbers of department staff, but does not provide an email address or a way to email members of the HR team.
4. Only the classified webpage provides a menu of services that identifies contact telephone numbers for employment-specific questions. However, it does not identify which staff member is associated with that telephone number nor does it provide email contact information. For example, the classified webpage identifies the contact phone number with questions related to reporting absences.

Recommendations for Recovery

1. The district should ensure that contact information for staff includes a quick link to each staff member's email address. Additionally, each applicable page of the HR website should provide a menu of services and whom to call/email with specific questions (e.g. leave approvals, substitutes, recruitment, contract management, credentials).
2. The HR website should be updated any time functions are reorganized or reallocated or when staff members change.

Standard Partially Implemented

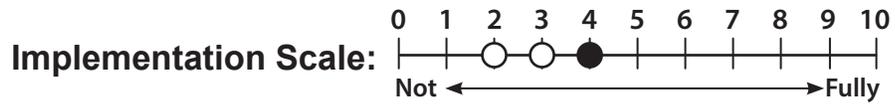
July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 4



1.4 Organization and Planning

Professional Standard

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

Findings

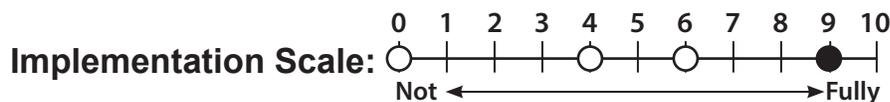
1. The district provided agendas and minutes for the state administrator's cabinet meetings showing that the executive director of HR is a member of that team and participates in decision-making.
2. The executive director of HR played a key role in decision-making related to enrollment and staffing projections for the 2016-17 fiscal year, reductions in force, bargaining proposals, and nonreelection of certificated employees.

Recommendations for Recovery

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

Standard Fully Implemented

July 2013 Rating: 4
July 2014 Rating: 0
July 2015 Rating: 4
July 2016 Rating: 6
July 2017 Rating: 9



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 continues to lack a data management calendar, but has identified the employee responsible for submitting data to the executive director of information technology (IT) 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 2016-17 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's annual calendar of essential HR functions has been fully operationalized for more than two years and guides department planning and workflow. In October, the calendar includes tasks related to CALPADS reporting.

Recommendations for Recovery

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

Standard Partially Implemented

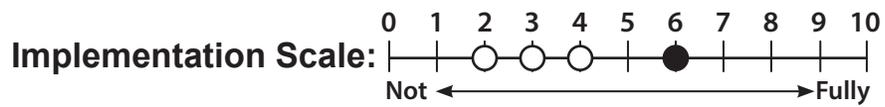
July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 6

July 2017 Rating: 6



3.8 Employee Recruitment/Selection

Legal Standard

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

Findings

1. The district has had a merit system since 2008. When the district came under state receivership in 2012, the state administrator suspended the personnel commission based on the authority in 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. Four years later, at the time of FCMAT's fieldwork, the personnel commission had not yet been reestablished.
2. The continuing functions for classified personnel were shifted to the HR Department when the personnel commission office was closed. Based on FCMAT's interviews with staff, the personnel commission rules are consistently applied even though there is no personnel commission. The district's managers have received training on the merit system and the selection process for classified employees. The HR Department utilizes the services of the Cooperative Organization for the Development of Employee Selection Procedures (CODESP) for skills testing of all classified position applicants with the exception of management positions. 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 skills tests, interview schedules, formation of interview panels, standardized interview questions, and eligibility lists with the first three ranks identified. Eligibility lists are maintained for one year before another recruitment is initiated for a particular job classification. The district is considering reducing this time frame to six months to improve the quality of the candidates on the eligibility lists and ensure it is up to date.
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 and is a presenter at its annual conference this year.
5. The personnel analyst for classified personnel had been on staff for almost two years at the time of FCMAT's fieldwork. The incumbent has continued attending merit system conferences and has completed the merit academy. One focus during the past year has been to strengthen the quality of pre-employment skills testing with the support of CODESP resources.

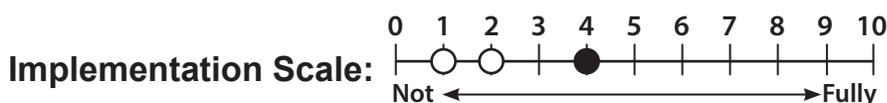
6. The district plans to convert its recruitment and selection functions from EDJOIN to NEOGOV starting July 1, 2017. NEOGOV is an automated applicant tracking system that supports the merit system with automated personnel requisitions, minimum qualification screening, tracking of pre-employment skills testing, and other functions of recruitment and selection for classified personnel.
7. The district's Classified Employee Handbook was revised on July 1, 2016. It is included on the new hire checklist for classified employees and is provided during the onboarding process. The handbook has only a few mentions of the personnel commission rules and regulations. 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. FCMAT could also not find classified employee job descriptions on the district's website.
8. The personnel commission rules have not been reviewed or updated since originally established in 2008.

Recommendations for Recovery

1. Until the personnel commission is reestablished, the district should continue to provide staff development on merit system rules and practices for staff in the HR Department, continue involvement with the Personnel Commissioners 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 on 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. The current classified employee job descriptions should be posted on the HR Department's website as well.
3. The hiring manager should be included 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
 July 2017 Rating: 4



3.9 Employee Recruitment/Selection

Professional Standard

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

Findings

1. The HR Department worked closely with the Business Services and Educational Services departments in projecting enrollment and staffing needs for the 2016-17 and 2017-18 school years. This allowed the district to be fully staffed for 2016-17 before the close of the 2015-16 school year, and it expects to similarly be fully staffed for the 2017-18 school year before the 2016-17 school year ends.
2. The HR Department has not developed an annual recruitment budget but reports that it receives the resources needed to advertise position vacancies and to participate in job fairs.
3. The HR Department participated in the following job fairs in spring 2016:
 - USC Rossier
 - National University
 - Los Angeles County Office of Education
 - Minnesota Education Job Faire
4. The HR Department provided evidence of registration confirmation for the following 2017 job fairs:
 - National University Los Angeles
 - Azusa Pacific University
5. The HR Department has developed selection procedures for recruitment. They include, among other things, screening, interview, selection, and records preservation procedures.
6. HR administrators attending recruitment fairs are not authorized to make conditional offers of employment.
7. The district offers hiring incentives including a stipend for special education teachers, a doctoral stipend for administrators, and a stipend for new teachers who stay with the district through their Beginning Teacher Support and Assessment induction program.
8. The district continues to build relationships with local universities and to provide opportunities for student teaching.

9. The HR Department did not indicate at the time of fieldwork that any job descriptions were updated during this reporting period, nor did they provide evidence of any updates.
10. 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 enforcement agency for the Americans with Disabilities Act (ADA), job descriptions must identify which functions are essential, and employers must make employment decisions based on the essential functions. Other functions that are not designated essential are categorized as marginal and are not to be used as a basis for employment decisions. Both essential and marginal functions must be clearly identified in job descriptions, and entries such as “performs other duties as assigned” are not suitable for covering essential functions and may be considered prejudicial to those with disabilities.
11. 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 is much lower. FCMAT was not provided with evidence to substantiate this. Since FCMAT’s last review, the pay rate was increased and interviewees report that the preparation of substitutes has improved. While shortages of teacher, custodian, and instructional assistant substitutes were cited by interviewees, evidence of ongoing recruitment processes could not be found on the district’s website or the EDJOIN website.

Recommendations for Recovery

1. The district should develop an annual recruitment budget. Written recruitment practices and procedures should authorize HR staff to make conditional offers of employment during recruitment fairs.
2. The district’s job descriptions should include adoption/revision dates as well as clearly identify job functions as essential and marginal to comply with the EEOC.
3. The district should continue to develop and offer hiring incentives and work closely with the Business Services and Educational Services departments in identifying hiring needs early so that schools are fully staffed by the end of the year for the subsequent school year.
4. The district should continue to develop relationships with local colleges and universities and promote opportunities for credential candidates to student teach in the district.
5. The district should use its website and EDJOIN for ongoing recruitments of substitute teachers, custodians, instructional assistants, and other areas of need.
6. The district should ensure that future changes to job applications meet not only the district needs but are legally compliant.

Standard Partially Implemented

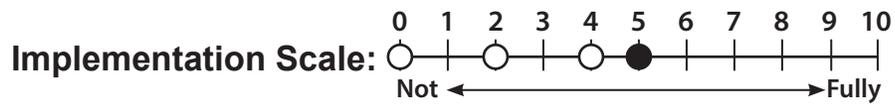
July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 4

July 2017 Rating: 5



3.11 Employee Recruitment/Selection

Professional Standard

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

Findings

1. The HR Department has written procedures on selection and hiring, including paper screening, interview panel procedures, and reference checking. The department uses standard interview questions and a weighted scoring system as a part of selection. The district performs routine preemployment testing of classified employees as a part of the selection process.
2. The HR Department has continued to improve selection procedures, ensure they are uniformly applied, and has provided training to hiring managers on the procedures and nondiscrimination in employment. A hiring manager trained in the selection procedures chaired all first-round interviews.
3. The HR Department continues to employ a credentials analyst and is ensuring that all certificated applicants are qualified and appropriately assigned.
4. The HR Department ensures that no fewer than two reference checks are performed and that reference check forms are returned to HR before an offer of employment is made.
5. The HR Department continues to appropriately maintain recruitment files for each certificated, classified, management, and nonmanagement recruitment.

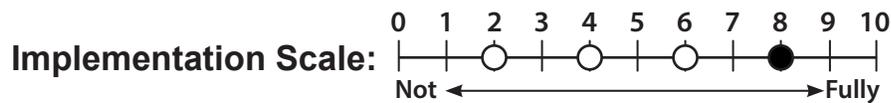
Recommendations for Recovery

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 continue to ensure that the hiring manager, an HR representative, or other management employee who has been trained in the selection procedures and processes chairs all interview panels.
3. The district should continue to ensure that interview panel members are consistently required to complete the confidentiality statement. The statement should be maintained as part of the recruitment file. Panel chairs should continue to ensure that they brief panel members of their responsibility for maintaining a fair and legally compliant process.

4. Reference checking should 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 Fully Implemented

July 2013 Rating: 2
July 2014 Rating: 2
July 2015 Rating: 4
July 2016 Rating: 6
July 2017 Rating: 8



3.12 Employee Recruitment/Selection

Professional Standard

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

Findings

1. Principal job postings indicate that the duties of these positions continue to be routinely reviewed, revised and reflect changing leadership responsibilities. Based on interviews and FCMAT's review of recruitment files, the district continues to make it a top priority to hire strong leaders.
2. Hiring procedures have become systematic, allowing the district to discontinue the use of a contracted search firm to assist with principal recruitment and selection.
3. Before the 2014-15 school year, the district used three principal evaluations. Since that time, the district has used a single evaluation that aligns with guidelines from the California Professional Standards for Educational Leaders.
4. The HR Department provided FCMAT with a list of evaluations completed for all employee groups for 2015-16 school year. According to that list, fewer than half of the district's principals were evaluated last year.

Recommendations for Recovery

1. Members of cabinet responsible for the evaluation of principals should be expected to use the principal evaluation system based on the California Professional Standards for Educational Leaders and complete all principal evaluations as required.
2. The district should continue to recruit and hire principals with strong leadership skills and a track record of successfully leading underperforming schools.

Standard Partially Implemented

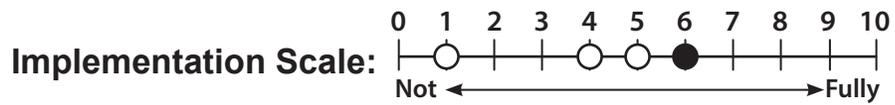
July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 4

July 2016 Rating: 5

July 2017 Rating: 6



4.3 Induction and Professional Development

Legal Standard

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

Findings

1. The HR Department continues to annually provide and document that all employees receive the annually required legal notices including, but not limited to, child abuse reporting, blood-borne pathogens, drug and alcohol-free workplace, sexual harassment, diversity training, and nondiscrimination.
2. The notices now require that employees certify that they read and understand these policies.
3. All newly hired employees continue to take five mandatory online trainings through ASCIP, including the required mandated reporter training, before the first day of employment.
4. 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.

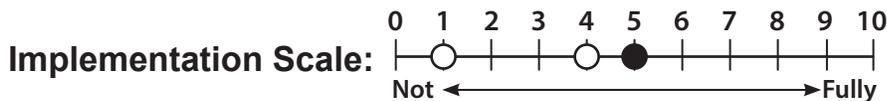
Recommendations for Recovery

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 ARs
 - Legal References: E.C. 231.5, G.C. 12950, 2 California Code of Regulations (CCR) 7288.0
 - District's drug- and alcohol-free workplace policies and ARs
 - Legal References: G.C. 8355; 41 United States Code (USC) 8102
 - Use of Pesticide Product, Active Ingredients, Internet Address to Access Information
 - Legal References: E.C. 17612

- Prohibition of Activities That Are Inconsistent, Incompatible, in Conflict With, or Inimical to Duties; Discipline; Appeal
 - Legal Code: G.C. 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 ARs
 - Legal References: Health and Safety Code 120875, 120880
 - Status as a Mandated Reporter of Child Abuse, Reporting Obligations, Confidentiality Rights, Copy of Law
 - Legal References: Penal Code 11165.7, 11166.5
 - Availability of Asbestos Management Plan; Any Inspections, Response Actions or Post-Response Actions Planned or in Progress
 - Legal Reference: Code of Federal Regulations (CFR) 763.84, 763.93
2. The district should continue to review and ensure annual notices to employees include board policies or administrative regulations that require them to be provided annually, including, for example, the district’s technology use policy.
 3. The district should continue to send annual notices electronically whenever possible and ensure employees certify that they received, reviewed, and understand them. The employee’s signature certifying receipt and knowledge of the notices should continue to be required and also included in the personnel record.
 4. The district should continue to ensure that newly hired employees take the five mandatory online trainings before the first day of employment.

Standard Partially Implemented

July 2013 Rating: 1
 July 2014 Rating: 1
 July 2015 Rating: 1
 July 2016 Rating: 4
 July 2017 Rating: 5



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 director of benefits/risk management position, which reports to the executive director of HR, has been filled and has been designated as the complaints officer.
2. The director of benefits/risk management is responsible for engaging in the interactive process when an employee requests an accommodation or when an event triggers the district's responsibility to engage with employees who may be eligible under the ADA. The HR Department assumes responsibility for this process and ensures that leave entitlements are appropriately tracked and monitored, overpayments or underpayments are minimized, and the rights of employees are protected.
3. Managers and supervisors are the district's first line of defense against claims of discrimination. The executive director of HR annually provides training in this area. Trainings include a review of legal requirements, the role of managers and supervisors in identifying triggers, conducting interviews with employees who may be eligible employees under the ADA, identifying essential functions, and when HR should be contacted in the process.
4. The executive director of HR also annually provides training to site administrators and department managers on responding to complaints and conducting preliminary investigations. The roles and responsibilities of site and department managers and those of district office staff are communicated during this training.
5. The HR Department uses standardized forms for complaints and for the ADA interactive process. The director of benefits/risk management has developed complaint tracking and monitoring systems.
6. BPs on nondiscrimination and ARs 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 board policies and administrative regulations should be included in the annual notices provided to all employees.
3. The HR Department should continue to provide annual training to site administrators and department managers on responding to complaints, conducting preliminary investigations, identifying triggers to the interactive process, conducting interviews with employees, and identifying essential functions.
4. The HR Department should continue to ensure procedures and standardized forms for complaints and for the ADA interactive process are consistently implemented.

Standard Partially Implemented

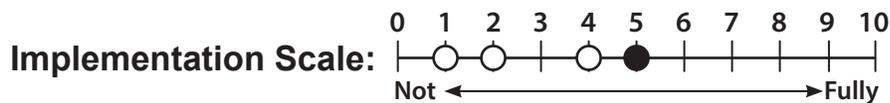
July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 4

July 2017 Rating: 5



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 annually updates classified, certificated, administrative, 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 classified substitute, custodial, and special education instructional aide handbooks during the last reporting period. These handbooks were also provided to employees during their new employee orientations.
3. The custodial handbook provides detailed cleaning standards and procedures. The district needs to ensure that systems of accountability ensure they are consistently implemented.
4. The HR Department has developed orientation procedures that are being consistently implemented. The orientation includes mandatory online training as noted previously.
5. The department notifies the IT Department of newly hired employees. The IT Department sets up new employees' email accounts.

Recommendations for Recovery

1. The district should continue to review and revise the employee handbooks as needed and ensure revision dates are noted on the title page.
2. The district should continue to make handbooks available online and notify all employees of any changes.
3. The district should continue to ensure that orientation procedures are implemented consistently and that all new employees receive orientation.
4. The district should continue to expand and provide job-specific training for new employees.

Standard Partially Implemented

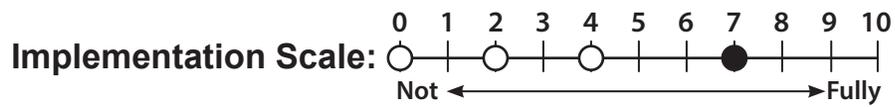
July 2013 Rating: 0

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 4

July 2017 Rating: 7



4.6 Induction and Professional Development

Professional Standard

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

Findings

1. The HR Department uses new employee checklists that are filed in the personnel file. Revised forms ensure that all legally required notices, such as sexual harassment and complaint, use of pesticides, AIDS/hepatitis B, asbestos management, and the technology use policies (see Standard 4.3) are provided. A signature line affirming receipt of all required documents and explanation of all procedures and forms has been added.
2. The HR Department completes the I-9 packet 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 county office is responsible for reporting new or rehired employees to the Employment Development Department (EDD) within the 20-day limit required by California Unemployment Insurance Code Sections 1088.5 and 1088.8. The district has received confirmation from the county office that an electronic file is sent two times per month to the EDD to ensure compliance with the 20-day requirement.

Recommendations for Recovery

1. The new employee checklist should continue to be signed by the employee and executive director of HR and include all legally required notices.
2. The HR Department should continue to ensure that the new employee checklist is consistently placed in the employee's personnel file.

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. One of three goals in HR for the current year is to reduce absenteeism by 2%. A work plan was developed and a project team was assigned to work toward this goal. Interviewees within HR, as well as supervisors, report that employee absenteeism has declined from last year's report as supervisors and HR are holding employees more accountable for leaves. Absence summary reports were not provided to FCMAT to verify this. While the number of employees out specifically on paid administrative leave declined as of last year's FCMAT report, as of the time of FCMAT's fieldwork this year there were no employees out on administrative leave.
2. FCMAT has been provided with evidence of multiple formal training opportunities for supervisors and office managers on how to report and handle employee leaves. Supervisors report that they are more prepared to handle potential leave abuse before asking for assistance from HR, which is corroborated by HR. Supervisors continue to report that they receive timely and helpful responses from HR when they need assistance.
3. During this review period, HR has continued taking the responsibility to handle employee leaves such as monitoring employee sick leave usage to contact employees that reach five consecutive days of absence, sending Family Medical Leave Act notices to trigger the timeline, and calculating the 100 days of extended sick leave and notifying the employee prior to running out of paid leave. Forms and procedures that were previously implemented are ingrained in everyday activities. Interviewees continue to report strong coordination between HR and Payroll to ensure that employees on leave are properly tracked. The Risk Management Department has been staffed and has taken over the management of Workers' Compensation-related leaves (see Standard 9.5) and is coordinating with HR and Payroll.
4. Payroll still manually tracks employee leaves. The district cites turnover in Payroll/Business Department staff as the reason time and attendance management has not been automated. Each school site is expected to collect manual absence sheets from employees every month, verify them against Aesop (automated substitute system) records, and send the absence sheets to Payroll. The absences are then posted to an Excel spreadsheet kept in the Payroll Department for each employee. HR continues to reconcile the absences of employees who report their absences through Aesop 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 scheduled to be included on paychecks beginning April 2017. HR and Payroll expect to automate leaves by the time of the next review.

5. The “absence reporting” section in employee handbooks requires all employees to call their absences into Aesop, and evidence was provided to indicate that employees are receiving Aesop training. HR monitors Aesop for any employees who are absent five days or more so that HR can follow up with the employee and request a doctor’s note if needed. However, as reported during the last review, not all employees report their absences through Aesop.
6. Labor Code section 246, effective July 1, 2015, 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.
7. While the district provided evidence indicating the district continues with its policy requiring business office and supervisor approval of all paid overtime before it is worked, there was none that documented it was operational. The district provided overtime reports that show \$593,724.67 was paid for total overtime in 2015-16 and that, for the first eight months of 2016-17, total overtime paid was \$480,379.16. The number of hours was not specified on either report. FCMAT is unable to verify how much overtime is worked compared with the prior year because the district has no central tracking mechanism for this purpose, and these hours can be compensated with time off instead of pay. Any overtime hours compensated with time off are not tracked.
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 a \$44,834 payment to some employees for their excess vacation balances as of October 15, 2016. Specifically, 10 staff members received individual payments ranging from \$503 to \$21,029. HR has prepared a form for a plan that supervisors can use to schedule employee vacation. This form is sent by email to the employee, with a copy to the supervisor, with instructions to complete the form and return it to HR. HR follows up later in the year to ensure that the plan is being implemented. One of the consequences of the plan is that this can increase the need for overtime and substitutes, but will subside as vacation balances are brought under better control.

Recommendations for Recovery

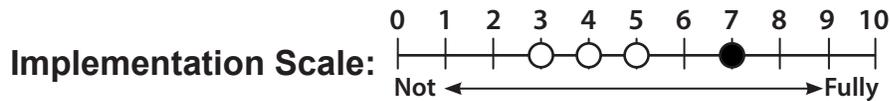
1. The district should continue its frequent training and reminders for all supervisors on the management of employee leaves, and should continue its support to supervisors dealing with leave issues, in the effort to reduce the occurrence and cost of employee leaves.
2. The district should require preapproval of all overtime worked, 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 worked, whether paid or compensated with time off.

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

4. The district should prioritize the implementation of a time and attendance system that allows for employee leave time to be entered at each work site that is validated, posted to employee leave records, and then to the payroll system. This should eliminate the need for manual absence forms and manual posting to employee leave records.

Standard Partially Implemented

July 2013 Rating: 3
 July 2014 Rating: 3
 July 2015 Rating: 4
 July 2016 Rating: 5
 July 2017 Rating: 7



5.4 Operational Procedures

Legal Standard

Personnel file contents are complete and available for inspection. (E.C. 44031, Labor Code [L.C.] 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
 - Employment oath signed by the employee
 - Layoff and bumping letters and forms
 - Reasonable assurances
 - Notice of expiring credential (certificated only as appropriate)
2. Personnel files, health files, Workers' Compensation files, ADA files, and legal files continue to be stored in the locked records room. All files in the records room are 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 continued to purge confidential medical forms and information related to medical leaves of absence and Workers' Compensation from personnel files. The ADA and the federal Health Insurance Portability and Accountability Act require all medical documents to be filed separately from other personnel or employment records. Of the personnel files reviewed, none contained these forms.

5. The file review suggests that employees are evaluated more routinely and supervisors took the permanency decision much more seriously during this review period than in the past. However, not all probationary employees were evaluated prior to the permanency decision being made, indicating that this area still needs some improvement.
6. The records review included evidence of progressive discipline and the use of performance improvement plans.
7. Less than 50% of all files reviewed contained Social Security numbers or other personally identifiable information indicating that the HR Department continues to make significant progress in this area.
8. Only one of the files reviewed contained a file inspection sheet, and the FCMAT study team members reviewing the personnel files were not requested to sign any file inspection sheets.

Recommendations for Recovery

1. Based on the potential uses and viewers of personnel records, the district must continue to 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 continue to 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.

3. All personnel files should contain an inspection sheet. With the exception of those employees who must access personnel files in the course of their duties, anyone who views a personnel file must sign the inspection sheet.

Standard Partially Implemented

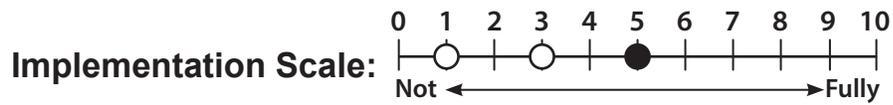
July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 3

July 2017 Rating: 5



5.5 Operational Procedures

Professional Standard

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

Findings

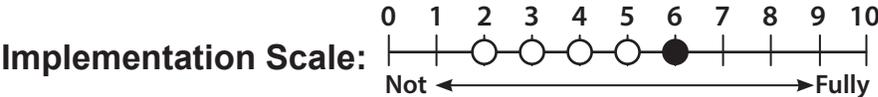
1. Similar to prior reviews, no specific schedule or plan was provided for developing operations manuals in HR, so it is difficult to determine how many of the critical functions have been addressed. However, all HR staff members interviewed referred to documented procedures on the shared drive that they had prepared. Evidence was provided that numerous additional procedures were completed. Desk manuals and procedures have been on the agenda for discussion at a number of HR staff meetings, which are scheduled every two weeks, as well as cross-departmental meetings with Payroll, Business, and Risk Management. HR has prepared handbooks with HR-related procedures for supervisors, employees, and substitutes to reference.
2. Cross-training has been provided for the most significant HR functions, including the management of credentials, which had not been accomplished at the time of the last review. Cross-training has been augmented with documented procedures and use of the shared drive. Department customers report more standardized procedures in HR, improved customer service, and faster responses.
3. The HR Department's annual calendar continues to be fleshed out with deliverables and assigned staff members, and is a standing agenda item for discussion at the HR staff meetings. Risk Management has also prepared an annual calendar, which will be combined into the HR annual calendar.

Recommendations for Recovery

1. The district should create a schedule to identify the critical HR functions and determine which procedures still need to be developed for inclusion in the HR desk manuals on the shared drive.
2. Staff members should be held responsible for keeping the manuals up to date as more functions are automated or conditions change.
3. The district should continue to update the HR annual calendar with risk management activities as well as other changes necessary to keep it up to date. It should continue to be reviewed during each staff meeting to ensure that all staff members understand their role in ensuring these major activities are accomplished.

Standard Partially Implemented

July 2013 Rating: 2
July 2014 Rating: 3
July 2015 Rating: 4
July 2016 Rating: 5
July 2017 Rating: 6



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. Since the last review, two people were hired to staff the Risk Management Department. During fieldwork, HR, Business, Payroll, and Risk Management had begun to establish monthly meetings to coordinate employee issues, provide training, and prepare cross-departmental procedures and forms. The IT Department has been requested to provide a shared drive for these cross-departmental items. In between meetings, individual staff members report that they easily communicate with the other departments as needed when situations arise. Evidence was provided indicating the agenda items for discussion at the cross-departmental meetings, follow up confirming decisions and remaining tasks from each meeting, and individual communications between meetings. Lack of capacity in Payroll due to turnover, vacancies, along with temporary and substitute employees has limited the ability of this department to take responsibility for some functions that HR and Risk Management handle, such as the calculations for extended sick leave days.
2. One barrier to communication between Business Services and HR is that they continue to be located in different buildings on the district office campus. This also means that customers of these departments must walk back and forth between the buildings.

Recommendations for Recovery

1. The district should continue its regularly scheduled meetings between key HR, Business, Payroll, and Risk Management staff. A plan for developing additional cross-departmental procedures should be prepared and used as a way of ensuring progress in this area. A schedule of timelines and deadlines between the departments should be prepared, and these regular meetings can be used to ensure that all employees are aware of and adhere to the schedule.
2. The district should consider options for moving the HR and Business Services departments to the same building. This would serve customers better and foster better communication between the departments.

Standard Partially Implemented

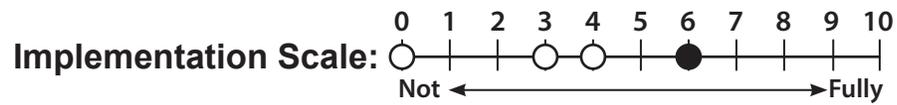
July 2013 Rating: 3

July 2014 Rating: 0

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 6



5.8 Operational Procedures

Professional Standard

Personnel staff members attend training sessions/workshops to keep abreast of best practices and requirements facing personnel administrators.

Findings

1. Staff indicated that training has been encouraged and supported during the last reporting period and that a training plan was developed for the 2016-17 school year.
2. Staff participated in a variety of trainings, including the following:
 - LACOE HRS on-site end user and benefits system training
 - LACOE HRS letters, lists, and labels
 - Keenan online training
 - LACOE PARS eligibility training
 - Annual Credential Analyst Conference
 - AESOP training
 - EDJOIN training
 - Online requisition
 - Merit system training
 - CODESP training
 - EDJOIN training
 - NEOGOV
 - CalPERS retirement training
 - Employment Development Department (EDD) online training
 - Customer service training

Recommendations for Recovery

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

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

Standard Partially Implemented

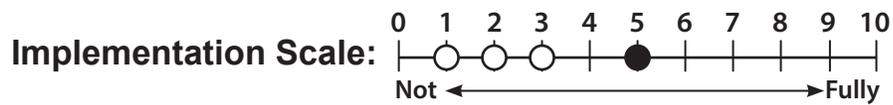
July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 5



5.10 Operational Procedures

Professional Standard

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

Findings

1. The Business Services, HR, and Educational Services departments continue to work collaboratively to project enrollment and staffing needs.
2. For 2017-18 staffing, the HR Department developed and is actively implementing a “Timeline of Activities Related to Certificated Staffing.” The timeline begins in early January with enrollment projections generated by the Business Services Department. The timeline identifies key tasks, dates each task is expected to be completed and by whom. At the time of fieldwork, Business Services had completed enrollment projections for 2017-18 using the cohort survival method and historical trend data. Staffing projection spreadsheets had been prepared for each school and were reviewed in cabinet. Principals reported receiving their initial staffing allocations earlier this year, in January. An appeal process and form were prepared for principals to use for submission to Educational Services. The last staffing formulas adopted by the board are dated 2011, and while the district has been using updated staffing formulas, they have not been adopted formally by the board.
3. Interviewees indicate that typically an enrollment decline occurs after the start of school, and a gain occurs starting in the second semester because of students coming from charter schools. While this may not indicate the need for mid-year staffing adjustments, no evidence was provided of a process to monitor staffing levels to enrollment during the year.
4. The HR and Educational Services departments meet with each principal to review enrollment projections and staffing needs.
5. District staff reported that the “Timeline of Activities Related to Certificated Staffing” assisted the HR, Business Services and Educational Services departments to effectively plan the 2017-18 certificated layoffs.

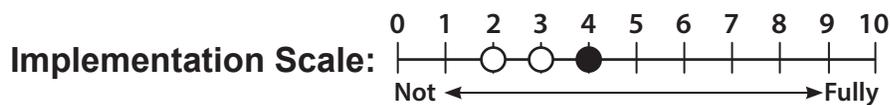
Recommendations for Recovery

1. The HR Department should continue to work in collaboration with the Business Services and Educational Services departments, as well as school sites, to develop accurate enrollment projections no later than January of each year. 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.

2. The district should continue to annually use the “Timeline of Activities Related to Certificated Staffing,” or similar document in developing a timeline for staffing and enrollment projections that identifies key dates and site and district administrators’ roles and responsibilities. The timeline should continue to ensure that reductions in certificated service are identified by the end of January so that necessary reductions can be made within the statutory timeline, and preliminary layoff notices issued by March 15.
3. The district should continue to develop a staffing plan for each school based on enrollment projections and students’ needs, including an update to the 2011 board-adopted staffing formulas.
4. 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
 July 2017 Rating: 4



5.11 Operational Procedures

Professional Standard

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

Findings

1. Board policy and administrative regulations require the board to approve appointments of new personnel on the recommendation of the superintendent. Since the district has a state administrator and the board is advisory, the state administrator regularly holds public meetings. Personnel transactions are brought to the meetings and approved by the state administrator. Assignments, reassignments, transfers, demotions, and other personnel actions are governed by collective bargaining agreements for represented employees and by board policy for those who are nonrepresented. 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.
2. Staff interviews yielded conflicting information on how position numbers are used and the evidence provided did not provide clarity, as multiple assignments were listed for staff members with no position numbers and no effective dates. No evidence was provided to indicate that the number of positions is appropriately managed and that personnel expenditures are controlled in this manner. Position control had been reconciled prior to the departure of the previous CBO but, since then, there has been a breakdown in procedures and oversight leaving it as an unreliable system for budgeting purposes (see also Finance Standard 7.3). This is especially true in light of the finding within the finance section where people were hired into positions that should have been closed. HR and Business Services Department staff members did report that they continue to work on position control cleanup and the delineation of duties between the two departments but the fruits of those labors will be seen in subsequent reviews.
3. Tension exists between the administrators in the HR and Business Services departments, which may have contributed to the breakdown in the position control system. Evidence is emerging that the responsibility for position control is appropriately being shared with managers across the district. Procedures have been prepared, training has been provided to principals, office managers and supervisors, and the information has been made available to them in a handbook that is available online. FCMAT's review of classified and certificated rosters on board meeting agendas indicate that the personnel transactions are more timely – most of them being within a month prior to the board meeting date. Some of the areas where delays are still evident are extra duty assignments, coaching assignments, and classified employee transfers/reassignments.

4. This is the second year of the credential analyst position having been occupied and, consistent with the last review, the district reports that no misassignments were detected during this year's audit performed by the county office.
5. At the time of fieldwork, Business Services had completed enrollment projections for 2017-18 using the cohort survival method and historical trend data. Staffing projection spreadsheets had been prepared for each school and were reviewed in cabinet. Principals reported receiving their initial staffing allocations earlier this year—in January. An appeal process and form were prepared for principals to use for submission to Educational Services. Staffing decisions were made well in advance of the notice requirements for staff layoffs. The resolution for reduction in certificated services was approved by the state administrator on March 8, 2017, for a total of 27.5 FTE, which was finalized by action at the May 10, 2017, board meeting.
6. Interviewees indicate that typically an enrollment decline occurs after the start of school but that there is a gain starting in the second semester due to students coming from charter schools. While this may not indicate the need for mid-year staffing adjustments, no evidence was provided of a process to monitor staffing levels to enrollment during the year.
7. Consistent with the last review, budget controls and preauthorizations continue to be in place for multiple extra duty, extra hours, and overtime assignments, but many of these authorizations are still submitted with the 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. Since the last review, the district has put in place a process to monitor the extra-duty assignments of part-time classified employees to ensure that the extra hours do not become part of the employee's regular assignment by default according to E.C. 45137.
8. Consistent with the last review, the district is using the services of an external provider to monitor employee hours and determine compliance with the Affordable Care Act (ACA). The district provides reports of employee hours from the payroll system to the external provider, who in turn notifies Risk Management on a monthly basis if the employee becomes eligible for health benefits. Risk Management staff then go to the work sites to enroll the eligible employees in health benefits for the coming year.

Recommendations for Recovery

1. The district should provide refresher training to all managers on their part of the position control process, including how and when to report personnel actions to the district office in a timely manner and which personnel decisions they are authorized to make. A system of accountability should be developed for those areas where there are still frequent issues, such as coaching assignments, extra duty assignments, etc. For example, the district could require all extra pay stipends to be preassigned by managers and submitted to the board/state administrator for approval at or before the start of the term or the sport. This should help ensure budget control and reduce supplemental payrolls.

2. The district should develop procedures to monitor student enrollment and its impact on staffing throughout the year and ensure flexibility to change staffing.
3. The district should ensure that it is assigning and managing position numbers in a manner that ensure appropriate controls over personnel expenditures.
4. 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.

Standard Partially Implemented

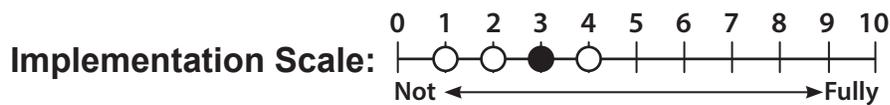
July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 3



7.1 Use of Technology

Professional Standard

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

Findings

1. The district uses the LACOE software applications HRS for position control and HR functions and PeopleSoft for budget and business functions. The executive director of HR is currently the designated authority to manage security access to HRS through LACOE for HR and Business staff. The plan is to shift security access management for Business staff to Business Services once that department's vacancies have been filled.
2. Since the last review the district automated its personnel requisitions, documented the new process and work flow, and provided training to all personnel involved. The department or school site initiates and authorizes the requisition, which is then reviewed and/or authorized by cabinet, the categorical program director (if applicable), Business, HR, and Payroll. While a requisition may require up to 12 steps in this process, given how critical position control is to fiscal solvency, and given that the district is declining in enrollment, tight control is necessary. Interviewees report that the automated personnel requisition process is fully functional with its ultimate goal to improve the timeliness of filling vacancies and implementing other personnel transactions. However, it contains numerous steps and was reported by some to still be a cumbersome process with additional training needed.
3. The district uses position control only for both full- and part-time positions and assignments. Employees are required to report their time on manual time sheets or sign-in/out 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 Aesop are not automatically uploaded to the payroll system. Instead, employees report absences to the Payroll Department 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. The district does not fully utilize some capabilities available within the HRS, PeopleSoft, and Aesop automated systems.
4. User and system manuals are available for HRS, and the HR Department has prepared procedures and forms surrounding its use. Training on HRS and related software was provided to most of the staff in HR during this year.
5. See standard 5.11 to see additional findings related to position control.

Recommendations for Recovery

1. The district should pursue options to automate time and attendance reporting, leave management, and other manual transaction processing functions as soon as possible in order to improve accuracy and efficiency.
2. See Standard 5.11 for additional recommendations to improve position control.

Standard Partially Implemented

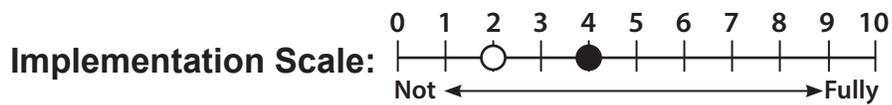
July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

July 2016 Rating: 4

July 2017 Rating: 4



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 includes the department's mission and vision, a list of staff members with contact information, and links to EDJOIN for job openings. However, the more robust website is not linked to the HR Department's website but, instead, can be found on the district's home page under "Staff/Employees," clicking on "<http://hb.myiusd.net> and then by selecting "Human Resources." There the handbooks, procedures, job descriptions, salary schedules, collective bargaining agreements, health benefits, Workers' Compensation, and other information can be found. While this web page is rich with useful information, getting to it is not intuitive.
2. The HR Department is planning to implement NEOGOV to handle applicant tracking for classified positions starting on July 1, 2017. At the time of our fieldwork, some of the HR staff members had received training in preparation for implementation of the system.
3. Since the last review, personnel requisitions have been automated, procedures and a workflow have been documented, and training of HR staff, managers, and office staff across the district has occurred. The system is fully functional, and some users report that this system has significantly streamlined the process. However, others reported having a contradictory experience.
4. The HR Department did not provide evidence of a formal training plan for the department's automated systems. However, during this review period HR staff members received training on using HRS, EDJOIN, CODESP, Aesop, Agenda Online, online personnel requisitions, and some specialty systems used by particular staff members for their functions. The evidence provided indicates that HR Department staff receive more timely access to the technology training needed for their jobs than in prior review periods. The county office provides training in the HRS system and hosts regular user meetings, which HR staff attend.
5. The HR Department uses a shared drive to which all staff members in the department have access to coordinate staff calendars and meetings, and document and share procedures and desk manuals, which enhance cross-training. Shared drives are being prepared by the IT Department for Risk Management separately and for combined Payroll/Risk Management use.

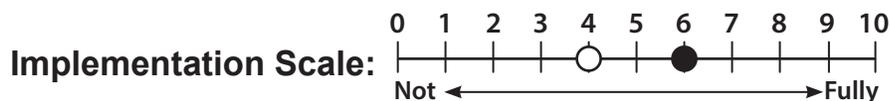
6. HR and IT are collaborating on digitizing personnel files with a target implementation of September 2017. HR is also moving to an online on-boarding process for new employees, with an implementation date yet to be determined.

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. As the department implements additional automated functions, such as NEOGOV and electronic document storage, the training plan should be updated to ensure that the department's staff members receive adequate training to implement and maintain these additional systems
3. HR should consider adding links from its department web site to the resources available under "Staff/Employees" so that all of the information can be accessed through this path as well.

Standard Partially Implemented

July 2013 Rating: 4
July 2014 Rating: 4
July 2015 Rating: 4
July 2016 Rating: 4
July 2017 Rating: 6



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 2016-17 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 continue to consistently report receiving improved guidance and support in this area.
3. There is no evidence of any policies and procedures related to classified 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 as evidenced by the following:
 - Only seven of 13 schools submitted their certificated evaluations to the HR Department in 2015-16
 - 54% of certificated employees (management and nonmanagement) have not been evaluated in the last three years
 - 12.25% of certificated employees (management and nonmanagement) who have permanent status have never received an evaluation
 - 39.7% of all classified employees who have permanent status have never received an evaluation.

6. The district monitors probationary teacher evaluations and works closely with principals to ensure timelines related to nonreelection are met.
7. The HR Department has provided the following trainings to principals:
 - Employee motivation
 - FRISK training
 - Effective Employee Performance System
8. The HR Department continues to provide support to principals who are working with struggling employees. Principals report that HR staff are supportive, accessible, positive, and responsive.

Recommendations for Recovery

1. The district must hold principals accountable for completing certificated and classified evaluations as required and ensure that the decision to grant permanent status to certificated and classified employees is based on the documented observation and evaluation of their performance.
2. The evaluations of supervisors should include criteria related to completing certificated and classified evaluations as required by the collective bargaining agreements, ensuring that evaluations are well written, demonstrate competency, and help struggling employees. Additionally, managers should be expected to hold employees accountable to high standards of conduct through progressive discipline measures.
3. The district should continue to ensure that the HR Department annually provides supervisors with a schedule of evaluations based on timelines established in the certificated and classified collective bargaining agreements. Additionally, HR should continue to inform the supervisors of employees who are due to be evaluated in the current school year. The list of evaluations that are due should include the date of the employee's last evaluation as well as the employee's status as a temporary, probationary, or permanent employee.
4. The district should ensure that managers continue to receive training annually on effective supervision and evaluation techniques. The district should continue to ensure that annual training is provided in progressive discipline.
5. The district should develop policies and procedures related to classified employee discipline, written protocols related to nonreelection of certificated staff, probationary release of classified personnel, and the granting of permanency status.
6. The district should begin entering and tracking employee status (temporary, probationary, permanent) in the position control system.

- 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

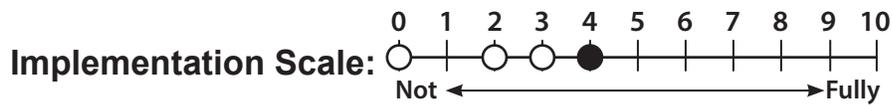
July 2013 Rating: 0

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 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. The evaluation forms do not allow supervisors to evaluate minimum competencies related to essential 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 was required to share recommendations before April 1, 2017. FCMAT's fieldwork preceded this contractual deadline, and no evidence of the committee's work was provided to FCMAT.
3. The personnel file review indicated that evaluations are being completed on a more routine basis but as noted previously (see Standard 8.1) a majority of certificated, classified, management and nonmanagement employees have not been evaluated within the last three years. A large number of probationary employees are still not being evaluated prior to being granted permanent status.

Recommendations for Recovery

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

Standard Partially Implemented

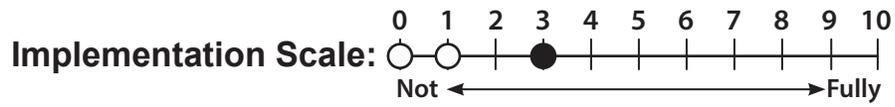
July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 1

July 2017 Rating: 3



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. The district hired an employee benefits specialist in June 2016, and a director of benefits/risk management in January 2017. By the time of FCMAT's fieldwork, all risk management functions had been shifted from HR to the new Risk Management staff, and interviewees across the district indicated knowledge of or having worked with the new staff. The Illness and Injury Prevention Program (IIPP) plan was updated in February 2017 and distributed to all work sites.
2. One of the three HR goals for this year is to reduce the number of Workers' Compensation incidences by 5%, and hiring staff in Risk Management was a critical step. By the time of FCMAT's fieldwork, the district had developed a Workers' Compensation handbook with procedures and forms and had begun to provide training to supervisors and employees across the district. Following up on outstanding claims has been a priority, and at the time of fieldwork only 10 people were off of work related to a Workers' Compensation claim. FCMAT did not receive evidence to determine how this number compares to the prior year.
3. The district has a board policy and administrative regulation that provide for transitional assignments to help employees return to work under temporary light duty. Because of the lack of staff, this program had not been implemented; however, by the time of this year's fieldwork, internal procedures had been developed, and nine employees were on modified duty. The plan is to transition the return-to-work program to a contracted service.
4. The HR Department had procedures to track how long employees are on leave because of work-related illness or injury and whether workers are about to exhaust their paid leave. These functions have been transitioned to Risk Management. Risk Management has developed a spreadsheet of outstanding claims with critical dates for sharing with Payroll. Employees are notified when their leave is about to be exhausted and are offered ADA accommodation meetings to engage them in the interactive process.
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 was not utilizing this program because of the lack of staff. Now that the Risk Management department is staffed, the company nurse program has been implemented and training of office managers and principals has been completed.

Recommendation for Recovery

1. The district should continue to conduct investigations of Workers' Compensation claims, actively engaging employees in return-to-work programs, conducting preventive training, providing resources to supervisors and employees, and conducting other best practices in risk management to reduce its costs in the long run.
2. The district should prepare a plan to ensure that all of the critical functions of Risk Management 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 the district's expenses.

Standard Partially Implemented

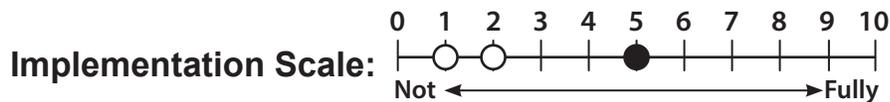
July 2013 Rating: 1

July 2014 Rating: 2

July 2015 Rating: 1

July 2016 Rating: 2

July 2017 Rating: 5



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. Soon after last year's fieldwork, the district settled with both unions for 2015-16, which involved a salary increase, a floating cap on the district's contribution to health benefits, and some changes in language in other articles of the contracts, resulting in three-year agreements. Reopeners were included for salaries, benefits, and two additional articles for each party. Principals and other certificated managers were offered an opportunity to provide input on contract language that they would like to see modified in the 2016-17 negotiations process. This included allowing for collaboration time and making changes in the transfer language. Initial proposals for 2016-17 were provided from the district to both unions in June 2016. The ITA initial proposal was provided at the same time, and the CalPro initial proposal was provided in November 2016.
2. Directors and managers of CalPro unit members reported that they were not asked to provide input on the collective bargaining agreement before the district's initial proposal at the June 15, 2016 board meeting.
3. The district has 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.
4. Since the last review, both district negotiating teams have been augmented with principals, managers, and a representative from the Business Services Department.
5. Based on FCMAT's review of the district's website, the AB 1200 public disclosure forms filed with the county office could be found on the "Public Notices" webpage and the collective bargaining agreements, salary schedules, and other related information could be found under the "Staff/Employees" link. The information was found to be current.

Recommendations for Recovery

1. The district should ensure that input from all site administrators and classified department managers is obtained when preparing for labor negotiations each year. This should include feedback on the collective bargaining agreements and proposed changes to the provisions to improve student achievement, management flexibility, and operations.

- The district should continue to include site administrators and/or department managers who supervise bargaining unit members on the collective bargaining teams as well as a representative from Business Services.

Standard Partially Implemented

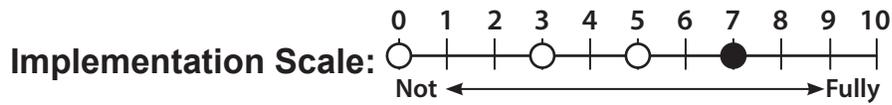
July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 3

July 2016 Rating: 5

July 2017 Rating: 7



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

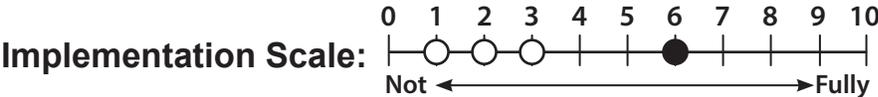
1. By the time of the last review, the district had regular communication meetings with each union twice per month where either party could place specific issues on the agenda. This process is still used; the parties report that many issues are resolved through these discussions and that relationships continue to improve.
2. The grievance process is documented in the collective bargaining agreements, which have now been made accessible along with the forms to administrators and staff on the district's website.
3. FCMAT's review of principals' meeting agendas indicate these meetings have been a forum for regular updates and training on collective bargaining provisions such as managing employee leaves, handling grievances, and conducting employee evaluations. HR also provides an orientation to new managers twice a year, which includes these topics. Supervisors report that they are more equipped to handle issues at the school site but that HR is supportive when needed. The employee handbooks that have been developed are also used in the training and are available on the district's website.

Recommendations for Recovery

1. The district should continue its regularly scheduled communication meetings with each union to foster the ability to resolve issues at the lowest level.
2. The district should continue its training of new managers and refresher training for incumbent managers, with priority given to managing employee leaves, Workers' Compensation, evaluation, and grievances.

Standard Partially Implemented

July 2013 Rating: 1
July 2014 Rating: 1
July 2015 Rating: 2
July 2016 Rating: 3
July 2017 Rating: 6



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. Once the tentative agreements were reached during the last review, the AB 1200 disclosures were prepared to illustrate the financial and educational impacts of the agreements. The classified union disclosure also included classified management, but it did not appear that the impact on certificated management was disclosed in the same manner. The disclosures were provided to the county office for review before being forwarded to the board/state administrator for approval. The state administrator and the interim chief business official signed the certifications. Both disclosures can be viewed on the district's website under "Public Notices."
2. District staff members on the bargaining team reported that, again this year, the financial and operational impacts of each of the union's proposals and the district's proposals have been prepared before commitments are made at the table. The county office and CDE reviews this information. A representative from Business Services is now part of both of the district's negotiating teams.
3. Before the last 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 the 2015-16 settlements, significant gains were made in language in exchange for a salary increase. Negotiations have not yet been concluded for 2016-17 to determine whether the district, its finances, and/or its students will benefit from additional language changes.
4. The health benefits committee has been established and meets regularly. It includes representatives of each union and from management, and participants report that the meetings are effective and productive. It is chaired by HR but is being transitioned to Risk Management.

Recommendations for Recovery

1. The district should ensure that Business Services continues to have a representative on both district negotiating teams and that HR and Business Services continue to provide management and the 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 classified management and confidential salary schedules should continue be submitted to the board/state administrator with the financial impact along with the AB 1200 disclosure requirement for settlements with the collective bargaining units. Certificated administrators should be included in this procedure in the future.
3. 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

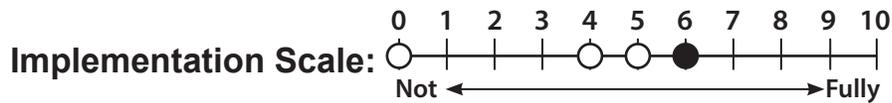
July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 4

July 2016 Rating: 5

July 2017 Rating: 6



**Table of
Personnel Management
Ratings**

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
1.1	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The local educational agency (LEA) has clearly defined and clarified roles for board and administration relative to recruitment, hiring, evaluation and discipline of employees.	0	0	4	4	4
1.2	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function has developed a mission statement and objectives directly related to the LEA's goals and provides an annual report of activities and services offered during the year.	1	1	3	3	5
1.3	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function has an organizational chart, functions chart and a menu of services that include the names, positions and job functions of all personnel staff.	3	2	3	3	4
1.4	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function head is a member of the superintendent's cabinet and participates in decision-making early in the process.	4	0	4	6	9
1.5	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function has a data management calendar that lists all the ongoing data activities and responsible parties to ensure meeting critical deadlines on California Longitudinal Pupil Achievement Data System (CALPADS)/California Basic Educational Data System (CBEDS) reporting. The data is reviewed by the appropriate authority prior to certification.	2	3	4	6	6

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
3.8	<p>LEGAL STANDARD – EMPLOYEE RECRUITMENT/SELECTION</p> <p>In merit system LEAs, recruitment and selection for classified service are in compliance with the rules of the personnel commission and all applicable requirements are followed. (E.C. 45240-45320)</p>	1	1	2	4	4
3.9	<p>PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/ SELECTION</p> <p>The personnel function has a recruitment plan based on an assessment of the LEA's needs for specific skills, knowledge, and abilities. The LEA has established an adequate recruitment budget. Job applications meet legal and LEA needs.</p>	0	0	2	4	5
3.11	<p>PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/ SELECTION</p> <p>Selection procedures are uniformly applied. The LEA systematically initiates and follows up and performs reference checks on all applicants being considered for employment.</p>	2	2	4	6	8
3.12	<p>PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/ SELECTION</p> <p>The LEA recruits, selects, and monitors principals with strong leadership skills, with a priority on placement of strong leaders at underperforming schools.</p>	1	1	4	5	6

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
4.3	<p>LEGAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT</p> <p>The LEA has developed a systematic program for identifying areas of need for in-service training for all employees. The LEA has established a process by which all required notices and in-service training sessions have been performed and documented such as those for child abuse reporting, blood-borne pathogens, drug and alcohol-free workplace, sexual harassment, diversity training, and nondiscrimination. (cf. 4112.9/4212.9/4312.9), GC 11135 EC 56240, EC 44253.7)</p>	1	1	1	4	5
4.4	<p>LEGAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT</p> <p>The LEA's nondiscrimination policy and administrative regulations and the availability of complaint procedures shall be regularly publicized within the LEA and in the community, including posting in all schools and offices including staff lounges and student government meeting rooms. (cf. 4030, cf. 4031, G.C. 11135)</p>	1	1	2	4	5
4.5	<p>PROFESSIONAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT</p> <p>Initial orientation is provided for all new staff, and orientation materials are provided for new employees in all classifications: substitutes, certificated and classified employees.</p>	0	2	2	4	7

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
4.6	<p>PROFESSIONAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT</p> <p>The personnel function has developed an employment checklist to be used for all new employees that includes LEA forms, including acceptable use of technology and state and I-9 federal mandated information. The checklist is signed by the employee and kept on file. Employment Development Department reporting is compiled within 20 days of employment.</p>	2	2	3	4	7
5.1	<p>LEGAL STANDARD – OPERATIONAL PROCEDURES</p> <p>Regulations or agreements covering various types of leaves are fairly administered. (EC 45199, EC 45193, EC 45207, EC 45192, EC 45191)</p> <p>Tracking of employee absences and usage of time off in all categories should be timely and should be reported to payroll for any necessary salary adjustments.</p>	3	3	4	5	7
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
5.5	<p>PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES</p> <p>Personnel nonmanagement staff members have individual desk manuals for all of the personnel functions for which they are held responsible, and the HR Department has a process for cross-training.</p>	2	3	4	5	6
5.7	<p>PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES</p> <p>The personnel function has procedures in place that allow for both personnel and payroll staff to meet regularly to solve problems that develop in the processing of new employees, classification changes, employee promotions, and other issues that may develop.</p>	3	0	3	4	6

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
5.8	PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES Personnel staff members attend training sessions/workshops to keep abreast of best practices and requirements facing personnel administrators.	1	1	2	3	5
5.10	PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES Established staffing formulas dictate the assignment of personnel to the various sites and programs.	3	2	3	3	4
5.11	PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES The LEA has implemented position control processes that incorporate the hiring and placement of all governing board-authorized positions. A reliable position control is a planning tool that has defined standards and formulas for tracking, adding, creating, and deleting positions within the organization to align staffing with budget and payroll systems.	2	1	3	4	3
7.1	PROFESSIONAL STANDARD – USE OF TECHNOLOGY An online position control system is utilized and is integrated with payroll/financial systems.	2	2	4	4	4
7.2	PROFESSIONAL STANDARD – USE OF TECHNOLOGY The LEA provides professional development in the appropriate use of technological resources that will assist staff in the performance of their job responsibilities when need exists and when budgets allow such training. (cf. 4131, 4231, 4331)	4	4	4	4	6

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 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	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	3
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	5
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	7

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
10.3	<p>PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS</p> <p>The personnel function provides all managers and supervisors (certificated and classified) training in contract management with emphasis on the grievance process and administration. The personnel function provides clearly defined forms and procedures in the handling of grievances for its managers and supervisors.</p>	1	1	2	3	6
10.4	<p>PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS</p> <p>The personnel function has a process that provides management and the board with information on the impact of bargaining proposals, e.g., fiscal, staffing, management flexibility, student outcomes.</p>	0	0	4	5	6
Collective Average Rating		1.46	1.36	2.82	4.00	5.43

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 has trained all principals in the proper use of categorical funds, and Title I specifically. The district provides a monthly categorical funds compliance checklist for school sites.
2. The district has established systems and procedures to monitor the appropriate budgeting and use of categorical funds. The district provided evidence of a memo to principals regarding their respective budget contact person at the district office as well as their respective meeting schedule with their contact. However, the district's Title I resource has a large balance of unencumbered funds, and the CBO reported that the district was going through an audit process to transfer general fund expenditures that should have originally been charged to Title I site budgets. Consequently, it is unclear how closely the district actually adheres to its systems and procedures to actively monitor site expenditures.
3. The district continues to provide each school with general and categorical budget allocations. Monthly budget updates are now available through an online system that principals have been trained to use.
4. The district provided school site council parent/member training in categorical and compensatory programs in September 2016.
5. The CDE regularly monitors the district for the appropriate use of federal funds through annually submitted reports and on-site/online reviews. The district did not have any noncompliance findings related to categorical funds during the 2016-17 Federal Program Monitoring (FPM) review.

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 review site requests for expenditures and carefully monitor them to ensure that categorical and compensatory program funds supplement and do not supplant services and materials to be provided by the local education agency (LEA).

3. The director of categorical programs should ensure that sites expend funds appropriately within the timelines written in their Single Plans for Student Achievement (SPSAs) and the district’s Local Control and Accountability Plan (LCAP) to avoid excessive carry-over balances and the need for extensive, subsequent corrections to funding sources.
4. The district should continue to assist new principals with their understanding of the use of summary budget reports and the online budget monitoring tool.
5. The district’s business office should ensure that categorical and compensatory program budgets are developed within its annual budget calendar.

Standard Partially Implemented

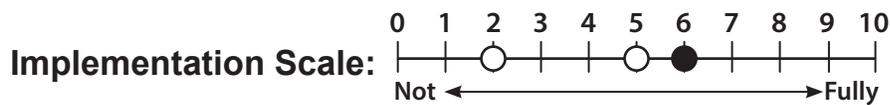
July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 5

July 2016 Rating: 6

July 2017 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 continues to be inconsistency between schools on the timeline for electing new officers to the school site council (SSC). Although the district has provided the sites with guidance to elect officers in September each year, schools had elections that ranged from September to December 2016. Based on documents provided, FCMAT was unable to confirm that officers were elected at one school site.
3. The SSCs approved most SPSAs between October and December 2016. However, one school site's SSC minutes did not reflect approval of its SPSA nor was a date noted on the plan.
4. All SSCs had the correct composition of members as required by Education Code 52852. Students were represented on all high school councils as required. Students were also present on all councils that represented middle school students.
5. Many SSC minutes were published using a similar format with more detail than previous reviews, although some sites still provide little detail in minutes making it more difficult to understand the discussions and actions of the council or the results of a council's vote on an action item.
6. Although the district has provided additional direction and training, the ability of the various SSCs to perform their duties and responsibilities continues to be inconsistent between schools.
7. There continues to be inconsistency between schools regarding parental attendance and the active participation of SSC members at meetings. Some principals reported having difficulty gaining parental participation for SSC while others did not. Minutes for this review period reflect more schools having parents involved in council leadership.
8. The district offered SSC parent/member training sessions at the beginning of the 2016-17 school year. They also offered additional training to principals specific to evaluating the SPSA and how to use data for this purpose.

Recommendations for Recovery

1. Since an SSC timeline has been provided, the district should hold site principals accountable to those timelines for establishing the council, approval of the SPSA and the number of meetings held per year.
2. District leadership should continue to review and monitor SSC agendas and minutes to validate that the council is composed of the requisite members, meets regularly, evaluates the effectiveness of programs and expenses under their purview, follows proper guidelines for meetings and is actively engaged in decision-making. The district should provide additional assistance to schools that struggle to meet those requirements and those with new site leadership.
3. The district should require a standardized format for reporting SSC minutes to include all relevant information (composition of membership with role of each member clearly delineated, record of attendance, a summary of actions and discussions, and a recording of votes on each action item). In the initial SSC training each year, the district should stress the importance of the minutes being detailed enough for those not in attendance to clearly understand what took place.
4. 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.
5. The district should continue to provide principals with support on issues regarding the composition of SSCs, lack of parental involvement and lagging engagement. This district support allows the councils to focus on developing and implementing their school plans for student achievement and the district's LCAP.

Standard Partially Implemented

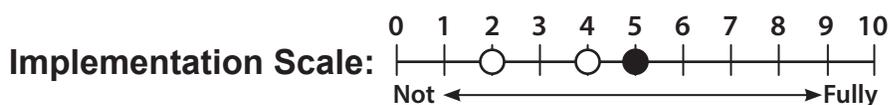
July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

July 2016 Rating: 4

July 2017 Rating: 5



1.4 Planning Processes

Professional Standard

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

Findings

1. District 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, the district's 2016-17 LCAP, and the 2016-17 SPSAs.
2. Leadership transitions at the district office and some sites continued during the 2016-17 school year. Principals can articulate the focus areas of the district as well as at their respective school in regard to improving student outcomes. However, district leadership continues to assess the capacity of its site leaders to transform school culture and fully implement district initiatives to improve student outcomes. Staff and leadership instability continues to hinder some schools' ability to implement systemic reform.
3. The district continued its implementation of the vast number of initiatives that were introduced in the last two years such as professional development for Common Core Math and English Language Arts (ELA) Standards and their respective curriculum adoptions, the AVID Program, i-Ready intervention and Illuminate assessment programs, Instructional Rounds, technology integration, and the Positive Behavioral Interventions and Supports program (PBIS). The district has continued to allow each school site to select its focus area(s).
4. The district has begun to implement structures to more actively monitor on-site instruction, but the structures are not yet fully operational. While district administrators have been assigned to specific principals with whom they are to meet monthly, some principals reported that this does not occur consistently. Additionally, although the district began requesting walk-through logs from principals in January 2017, principals are not required to use a common instrument to report their data, and not all had been submitting the logs at the time of the FCMAT visit.
5. While there continues to be a growing commitment to systemic reform and high expectations for student achievement from district and school leadership, the commitment, as well as the capacity to implement reform, continues to vary among teachers in the classroom. Classroom observations indicated a majority of instruction throughout the district is not indicative of a culture of high expectations for students.

6. The perceptions of site and district staff are inconsistent regarding whether culture and practices are improving in the district, while the classroom walk-through and student achievement data indicate the district's initiatives are not translating into improved student achievement. For example, although district staff indicate that things are improving, the district's ELA Benchmark #2 results showed a range of 52-88% of students in grades 3, 8, and 11 performing below grade level while the Mathematics Benchmark #2 results indicated that 87-90% of students in grades 4, 5, and 6 were performing below grade level. Other grade level data was not made available for review.
7. The district continues to use its principals' meetings to focus on implementing systemic reform, innovative leadership, and high expectations to improve student achievement. Principals noted that the state administrator is perceived to be the district's instructional leader and that he is helping them grow as their site's educational leader. However, the district does not have a systematic professional growth plan for principals to ensure that they each have the knowledge and capacity necessary to evaluate the effectiveness of instruction and instructional alignment to standards. For example, most principals have not been trained in the district's adopted ELA and mathematics curriculum materials and yet they are expected to support the instruction of their teachers who use these materials.
8. For the third consecutive year, principals were provided with a leadership coach through Pivot Learning Partners. Most principals continue to report a positive relationship with their coach and appreciated the opportunity to collaborate with their principal peers during the Pivot cohort collaborative meetings.
9. The schools' SPSAs, as well as the district's LCAP and its Pupil Achievement Improvement Plan 2016-19, 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 progress has been made in these areas, the evidence continues to indicate that these efforts are implemented inconsistently from school to school and classroom to classroom. Therefore, most of the timelines for actions within the Pupil Achievement Improvement Plan that was created by the district in June 2016 have not been met. This plan includes many actions and strategies with general timelines and vague accountability criteria.

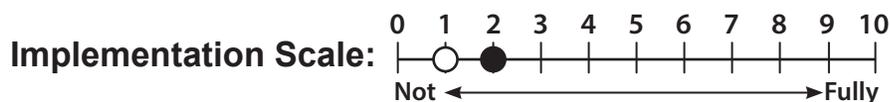
Recommendations for Recovery

1. 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 require a common instrument to monitor the classroom observation data and use it to evaluate each principal's effectiveness in conducting 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.
2. The district should continue to 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.

3. 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 conferences incrementally throughout the year to review metrics and progress and provide guidance and assistance, as needed.
4. 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.
5. The district should continue to provide principals and teachers with its expectations for improved student achievement including measurable achievement goals and metrics.
6. 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.
7. The district should refine its Pupil Achievement Improvement Plan 2016-19 to better strategically and systematically implement the research-based actions and strategies included in the plan on a districtwide basis. This would necessitate the prioritization of the various initiatives with the expectation that all principals and staff will be accountable for meeting the timelines for implementation with district support. A district leadership team should stringently monitor the plan’s implementation and provide differentiated support to principals and schools, based on the respective criteria identified in the plan such as classroom observation data from principal walkthroughs. This support should include a continuum of options including the deployment of the district’s academic coaches to specific teachers, allowing release time for staff to visit sites effectively using the strategies, and site-level professional development by experts with release time for teachers who would be required to attend.

Standard Partially Implemented

July 2013 Rating: 2
 July 2014 Rating: 1
 July 2015 Rating: 2
 July 2016 Rating: 2
 July 2017 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

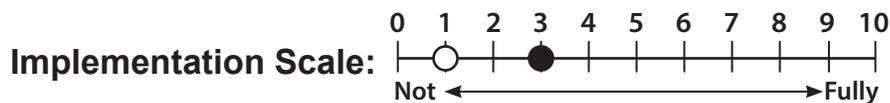
1. Board Policy 3000, Business and Non-Instructional Operations Concepts and Roles, adopted on August 4, 2014, speaks expressly to this standard. Even though the district subscribes to Gamut, the California School Boards Association's (CSBA's) online resource for board policies, and updated its policies 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 plan have been updated to include the district's 2016-17 goals and outcomes for student achievement. The district provides fiscal support for implementing the goals through professional development and coaching for both teachers and administrators.
4. District staff has provided training to principals on how to align SPSAs with the LCAP and LEA plans. They have also provided direction on analyzing data to determine effectiveness of actions and services. Site leaders continue to have a varying level of understanding and ability to effectively implement the district's goals and affect student outcomes. The district is providing professional development for principals to build their leadership capacity.
5. The district provided professional development to principals on how to view their site budgets through the PeopleSoft software. Interviews with staff indicate that few access this information, and most receive only individualized site budget balances upon request. Interviews with staff also indicate the district continues to provide preliminary site budget information to principals each spring, and the proposed site budgets from principals are due back to the district before the end of the school year.
6. The district planned budget meetings between the school site principals and their assigned budget representative in the Business Services Department. These meetings were supposed to happen monthly although principals report that they occurred infrequently.

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 2017-18, 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 continue to 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. Hold budget representatives and site principals responsible for meeting regularly as a system for reviewing the site budgets and helping to make decisions that support the goals in the LCAP and LEA plan.
4. Monitor SSC minutes for site level budget decisions and evaluation of program effectiveness throughout the school year, ensuring that adjustments are being made as needed.

Standard Partially Implemented

July 2013 Rating: 1
July 2014 Rating: 1
July 2015 Rating: 1
July 2016 Rating: 3
July 2017 Rating: 3



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, the appropriate use of pacing and instructional time, and alignment of categorical programs remain fairly consistent with the 2015-16 descriptions and levels, showing slight improvements. The district implemented more systematic assessment systems using the Illuminate software program, developing and disseminating a benchmark assessment schedule for ELA and mathematics to all schools that was based upon the curriculum map created by the district's teacher leadership teams. The district continued to implement the i-Ready intervention program, but it is inconsistently used throughout the district with very limited use by the high schools. Additionally, as the i-Ready Program is the district's primary delivery system for intervention, the implementation of appropriate interventions aligned to the California Frameworks for ELA and mathematics has not advanced in 2016-17.
3. Although all of the goals for student achievement are being used, at least one SPSA did not assign any dollar amounts and funding sources to its actions, and most of them outlined actions that were too general in nature to define specifically how categorical funds, including Title I, are used. For example, many of the SPSAs listed professional development generically as an action for a goal, but the purpose and nature of the professional development were not stated nor were the object code descriptors aligned to them. During 2016-17, the district provided training to sites on how SSCs are to analyze and report the effectiveness of the actions in their individual SPSAs. Because of the lack of clarity and alignment in the SPSAs between specific actions and the expenditures that support them, SSCs will have difficulty in analyzing the effectiveness of those actions in their SPSAs.
4. The district adopted the Houghton-Mifflin Reading/language arts series from the SBE-approved curriculum list for all grades K-8 in 2016. It also adopted the Houghton-Mifflin Reading/language arts series for grades 9-12, even though the SBE does not have an approved curriculum list for these grades. The McGraw-Hill 2015 SBE-adopted mathematics curriculum for grades K-5, in addition to Holt Mathematics, Pre-Algebra and Algebra for middle schools continues to be available and used. High schools list standards-aligned curriculum materials for all mathematics courses within their School Accountability Report Cards (SARCs).

5. Although instructional materials are appropriate, and were observed as being available in most classrooms, teachers have had limited professional development in the components of the 2016-17 district-adopted ELA curriculum materials. Therefore, district staff indicated that many teachers have struggled during the academic year to fully and appropriately utilize the ELA curriculum as it is designed to teach Common Core State Standards. Principals and observations suggested that some teachers still feel more comfortable with the previous ELA-adopted materials and continue to use them to supplement the new ELA adoption. Although the district adopted a new mathematics curriculum in 2015-16 and teachers have had more opportunities for professional development with it, state and local assessment data indicates that the vast majority of the district's students perform well below grade level, which suggests that there are also instructional implementation issues with mathematics.
6. The district continues to use the data analysis software Illuminate. It also added the i-Ready 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) and to the standards-based curriculum adopted by the district for ELA and mathematics. However, disparities continue between the level of rigor found in the standards-aligned curriculum and assessments as compared with classroom instruction throughout the district. Additionally, the district has used the i-Ready Program as its primary source of intervention for students, both during the school day and after school, instead of developing a tiered approach to intervention as recommended in the California State Frameworks for ELA and mathematics.
7. The district utilized grade level/content area teacher committees during the summer of 2016 to refine the benchmarks for ELA and mathematics administered through Illuminate. The district prepared and disseminated an assessment calendar for 2016-17 requiring all teachers to administer the benchmarks with the expectation that teachers would use the data during collaboration time to refine their instruction and provide interventions for students, based on identified needs. The district also provided teachers with an Illuminate data analysis template. Although the district has provided principals with substantial training and support in benchmark data analysis, teachers have not received the same degree of training. Therefore, the Illuminate Data Analysis template tool is not effectively used to refine instruction and provide tiered-levels of appropriate interventions for students.
8. The district created and disseminated a professional development calendar that contained numerous options for teachers during the year to receive professional development in a great number of the district's initiatives. This strategy for providing professional development could be characterized as a lack of systematic delivery and follow-up for all teachers. In addition, although the Pupil Achievement Improvement Plan 2016-19 included actions for professional development to support the collaborative use of assessment data by teacher teams, it did not address the basic concepts of how teacher teams work together collaboratively. This lack of collaborative culture is evident throughout many district schools and makes it difficult for teachers to effectively collaborate around assessment data and use it to plan instruction and interventions for students.

9. The district continues to lack a clear, specific plan that defines how sites should provide Multi-Tiered System of Supports (MTSS) to all students in need across the district. Although the district is beginning to focus on effective first instruction, i-Ready and Illuminate assessment results indicate large percentages of students (52-88%) throughout the district performed below grade level on the 2016-17 Benchmark #2 ELA assessment. According to the California ELA Framework, no more than 15% of students should need to receive a Tier II support, which is defined as supplemental instruction before, during or after school.
10. Although the district began using i-Ready in 2015-16, it was implemented as a universal intervention program for K-8 students during the instructional day and for some after-school programs during the 2016-17 school year. District administrators monitor the number of students accessing the program as well as the amount of time students are using it each week. Some teachers use i-Ready as part of the daily ELA instructional time, and principals identified i-Ready as the primary mode of intervention provided to students. In regard to interventions, it appears the district is developing an overreliance on the i-Ready Program to improve academic achievement.
11. Staff use of instructional time continues to vary from school to school, and is often inconsistent within the same school. Although effective first instruction, which would include Tier I interventions, is beginning to be a focus within the district, there is a lack of urgency throughout the district to ensure that it is being implemented. Many teachers and principals have received professional development on the components of effective first instruction, but it is not systematically taking place in classrooms.

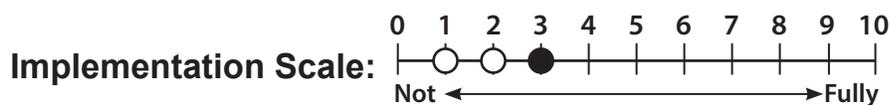
Recommendations for Recovery

1. The district should make the components of effective first instruction a priority for implementation throughout the district ensuring that teachers and principals receive a continuum of professional development and supports that lead to full implementation (90-100% of the teachers using the components at least 90% of the time). The district should define effective first instruction, and it should include at a minimum: rigorous standards-aligned, engaging and differentiated lessons taught using district-adopted curriculum and research-based strategies that include Tier I embedded interventions as well as enrichment for those students who are accelerated. In addition, the district should provide a continuum of supports to grade level/content area teacher teams, to conduct lesson studies to assess the rigor of planned/delivered lessons and student assignments in relation to state standards and adjust them, accordingly. The supports should include the use of academic coaches and other district or county office of education curriculum specialists.
2. The district should define, formalize and document its MTSS for all schools and teachers. It should begin this process with a thorough review of the California State Framework's research-based protocols, procedures and practices and assess its current status of implementation of MTSS based on its student achievement data.

3. The district should ensure that all teachers have sufficient training in the district’s adopted ELA and mathematics curriculum materials to effectively use all of their respective components to meet the needs of intervention and advanced students.
4. Teachers and principals should continue to receive ongoing training and support in how to use data from assessments to monitor, adjust, and individualize instruction consistent with the Common Core State Standards. The district should also provide training to teacher teams in the basic knowledge and skills related to effective collaborative practices to help build a collaborative culture. District and site administrators should support and monitor collaboration time to ensure that teams use these practices as they work to improve their instruction to meet student needs.
5. The district should continue to monitor that principals conduct classroom walk-throughs and provide constructive feedback and support to teachers to focus on continual improvement.
6. The district should require that its schools delineate actions, aligned to goals in their respective SPSAs that include specified dollar amounts and funding sources.
7. The district should revise the Pupil Achievement Improvement Plan 2016-19 to prioritize and strategically and incrementally provide professional development in a more systematic manner.

Standard Partially Implemented

July 2013 Rating: 2
 July 2014 Rating: 1
 July 2015 Rating: 2
 July 2016 Rating: 3
 July 2017 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

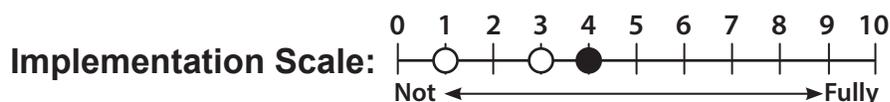
1. The executive director of information technology (IT) continues to work to improve the district technology infrastructure and information systems to provide accurate and timely student data to the LEA. She collaborates with the director of research, assessment and evaluation on management of student data.
2. While there is an outdated technology plan for 2013-16, it has not been updated to guide and direct further improvements and enhancements to the existing technology infrastructure and information/data system.
3. Professional development has been provided to principals and other appropriate site staff on data entry processes and procedures to increase the accuracy of data provided by the student information system. Monthly data management meetings are being held to provide continuous support and monitoring of data entry processes.
4. The district is using technology based i-Ready assessments and Illuminate benchmarks at all school sites. The director of research, assessment and evaluation has provided professional development to principals on how to access i-Ready and Illuminate benchmark data and on the information yielded by various reports available in the systems. The director of research, assessment and evaluation has provided monthly professional development on how to analyze i-Ready and Illuminate data and on the use of that data to improve instruction at principals' meetings. Most principals indicated that this training has been extremely valuable.
5. A common data analysis template was developed for use with Illuminate benchmark data and is in the initial stage of implementation. Principals and teachers are providing the director of research, assessment and evaluation with feedback on the form content and modifications will be made to the form based on that feedback. Some principals and teachers reported that the form includes too many components and that some of the components are not clear. Samples of completed templates from teacher Professional Learning Community (PLC) teams reviewed by FCMAT demonstrated inconsistency in the interpretation/understanding of some of the components between teacher teams and across school sites.
6. Professional development was provided to principals and counselors on the use of an online student study team (SST) system. Principals are responsible for providing training and implementing the process at their school sites. The use of the online system and the implementation of the SST process continues to vary 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.
2. A district technology plan should be updated to guide and direct continued development and enhancements to the existing district infrastructure and information/data system.
3. 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 guide instructional planning and delivery of high quality, effective instruction.
4. Principals and teachers should be held accountable for using the assessment data provided by the district to identify individual student learning needs and for developing and implementing specific action plans to address diverse student needs.
5. Principals should continue to be provided with ongoing professional learning opportunities that strengthen their ability to use i-Ready and Illuminate 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 of student achievement data that results in the development and implementation of explicit action plans for the planning and delivery of high quality, effective instruction.
6. The district should provide ongoing professional development for teachers to increase their capacity to analyze the variety of reports available from the i-Ready and Illuminate systems and to use individual student-level data to develop and implement explicit action plans to address identified student learning needs.
7. District administration should closely monitor the implementation of the online SST system and SST process implementation at all school sites as a component of a district-wide MTSS. Ongoing professional development and support should be provided that results in the consistent, effective use of the SST online system and district process.

Standard Partially Implemented

July 2013 Rating: 3
July 2014 Rating: 1
July 2015 Rating: 3
July 2016 Rating: 3
July 2017 Rating: 4



1.9 Planning Processes

Professional Standard

The LEA holds teachers, site administrators, and LEA personnel accountable for student achievement through evaluations and professional development.

Findings

1. The district provided principals with an IUSD Employee Evaluation Timeline which included certificated evaluations. Principals interviewed stated that they had either completed their assigned teacher evaluations for 2016-17 or were in the process of completing them to meet the district's timelines.
2. The district continues to work with the ITA/IUSD Evaluation Committee that began meeting in 2015-16 to revise the district's certificated evaluation form and procedures. Although Article XVI-Evaluation Procedure of the ITA contract includes verbiage such as "the principal objective in evaluation is to improve the quality of education in the District," it also states that "(student assessment) data is to be considered and used solely as a formative assessment tool..." and that "results of standardized tests utilized for the purpose of a School Improvement Plan shall not be included in the summative evaluation of unit members." However, AR 4115 states: "... summary data on student assessment results shall be used by the district ..., as appropriate, to evaluate staff performance." Further, AR 4115 states under Evaluation Criteria: "The Superintendent or designee shall assess the performance of certificated instructional staff as it reasonably relates to the following criteria: Students' progress toward meeting district standards of expected achievement for their grade level in each area of study and, if applicable, towards the state-adopted content standards as measured by state-adopted criterion-referenced assessments." There continues to be a discrepancy between the district's AR 4115 and ITA contract Article XVI in regard to the use of student assessment data in the evaluation process of certificated staff. In addition, it is not clear how any assessment data, including benchmark or i-Ready, are being used in the formative assessment process of teachers. Review of the certificated evaluation form as well as the Certificated Employee Handbook indicated that neither included any reference to student achievement.
3. As was reported in Standard 1.4, the district continues to attempt to take a more active role in on-site monitoring of instruction. In January 2017, the district began requesting that principals submit monthly classroom walk-through logs to district administration, but few had been complying with this policy at the time of FCMAT's visit. The district does not require a specific template/tool, but has provided a Gradual Release Walk Through/ Coaching Form for principals to use to document their walk-throughs and to provide feedback to teachers. Some principals continue to use the DigiCoach tool that the district purchased in 2015-16. FCMAT's review of completed Gradual Release Walk Through/ Coaching Forms indicated a lack of specific constructive feedback was included for teachers.

4. Instructional Rounds are being implemented throughout the district to a greater degree in 2016-17 with more site staff participation than district leadership. There is no evidence that the data from the instructional rounds is leading to improved instructional practice.
5. Based on a district memo shared with FCMAT, principals met with district leadership in the fall of 2016 to discuss the respective goals for evaluative purposes. The district had selected Standards 1 and 2 from the California Professional Standards for Educational Leaders (CPSEL) for all principals and asked each principal to select at least one additional CPSEL to include as a goal for 2016-17. Principals were asked to collect evidence during the year to share with their evaluator to demonstrate that they had attained their three goals for the year. Included in the district's memo was a directive that district leadership was to conduct progress meetings in January and May with each principal prior to their summary evaluation in June 2017. Although some principals interviewed stated that they felt more supported by the district this year, FCMAT could not confirm that the principal progress meetings had occurred as outlined above.
6. In addition to the academic coaching positions established in 2015-16 for English language arts and technology, the district hired a coach for mathematics in 2016-17. The district revised its plan for providing coaching support to sites and teachers in 2016-17 by assigning coaches to specific schools during the week and only allowing teachers to request coaching support if so desired by the teacher. Some teachers, coaches and principals reported that this new assignment and request system is not working effectively to provide support to teachers because there is confusion about assigned responsibilities and miscommunications between teachers and the coaches. Other principals reported that the new assignment system is working well for them with coaches being available on their site.

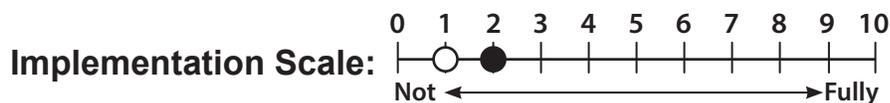
Recommendations for Recovery

1. A tone of accountability and expectations for all staff should continue to be a priority.
2. The district should continue to ensure that principals are regularly and rigorously evaluated according to the schedule and criteria established by the district. This evaluation should include a determination of each principal's instructional leadership skills for improving instruction and student achievement. The central office leadership assigned to evaluate principals should, at a minimum, hold quarterly conferences with principals to set and review metrics and progress and provide guidance and assistance, as needed.
3. A specific plan for effectively carrying out accountability for student achievement should be developed, disseminated, implemented and monitored. This plan should include district-identified data such as LCAP metrics, Illuminate Benchmark data, i-Ready data, or other local assessment data to which principals will be held accountable for improvements annually.

4. The teacher evaluation process 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. The district should work with grade level leaders to identify and select achievement criteria relevant to their grade level. These criteria could range from growth in fluency, to performance on a particular benchmark or a locally-developed, standards-aligned performance task. Each grade level should then identify and set achievement targets for all teachers in a particular grade level. Teacher performance in regard to student outcomes should become, at minimum, discussion points during the formative evaluation process if not part of the formal evaluation itself.
5. Systems of support that include referrals for coaching by principals as well as requests for coaching by teachers should be implemented so that principals have the capacity to increase the instructional levels of the teachers and student achievement through the formative 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 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.
7. The district should continue to implement instructional rounds throughout the district and monitor data to ensure that these efforts are leading to improved instruction.

Standard Partially Implemented

July 2013 Rating: 1
 July 2014 Rating: 1
 July 2015 Rating: 1
 July 2016 Rating: 2
 July 2017 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. In 2016-17, the district, through a selection committee, adopted and purchased a SBE-approved ELA curriculum for grades K-8 and also purchased the standards-aligned Houghton-Mifflin ELA series for grades 9-12. This ELA adoption includes embedded English language development (ELD) curriculum aligned to ELD standards. These materials, in addition to the most recent mathematics adoption with ancillary materials, were observed to be available for student use in most classrooms visited. However, as noted in Standard 1.6, the district's teachers have received minimal professional development related to the new ELA curriculum materials, and some principals stated that teachers still resort to using materials and lessons from the previous adoption because they are more confident using them.
2. A reliance on workbook and worksheet activities continues to be observed in many schools and classrooms throughout the district.
3. Effective first instruction that includes the use of district-adopted curriculum materials to provide differentiation and Tier I interventions continues to be minimally observed in classrooms throughout the district. The district purchased and has implemented the use of the i-Ready program, which would be considered a supplemental program and a Tier II or Tier III intervention. However, many grade K-8 teachers are using the i-Ready program exclusively for student interventions during the school day for both core (includes Tier I) and supplemental instruction (Tier II), and some schools are using i-Ready for their after-school programs (Tier II) as well. The i-Ready program is used minimally by the high school level.
4. While the district continues to report that it has many tools available for intervention such as Apex for credit recovery, Mobi-Max, Lexia Reading, i-Ready, and for English learners, Imagine Learning, little progress has been made in the district to embed Tier I interventions into the core instructional programs including reading/language arts, mathematics, science and social science. In addition, instructional time allocations for intervention, as defined by the California State Frameworks for reading-language arts and mathematics, continue to be inconsistent throughout the district, and in some schools nonexistent.

5. Some site budgets continue to support the salary of an on-site intervention teacher, but the sites vary in how they use these teachers since this is a site-based decision. The district does not have a criteria or system to measure the effectiveness of these intervention teachers.
6. The district is in the early stages of implementing a comprehensive MTSS model for both academic and behavior needs of all students. The degree to which intervention is implemented depends on the site leadership's capacity to do so.

Recommendations for Recovery

1. The district leadership should more rigorously monitor sites and strive to ensure effective first instruction is occurring throughout the district daily since this would reduce the great numbers of students in need of Tier II and III interventions. The district should also ensure that all administrators and teachers receive training in the district's adopted curriculum so that they can fully implement the curriculum-embedded supports and Tier I interventions during the instructional process with differentiated instruction. In addition, the district should ensure that all administrators, coaches and teachers are knowledgeable about the California State Frameworks' guidelines for research-based implementation of ELA and mathematics instruction that includes intervention strategies and instructional time for all tiers of interventions.
2. The district leadership should define, formalize and implement a districtwide plan for MTSS to ensure that all students in need of intervention receive it according to their identified need.
3. The district should select, adopt and implement intervention curriculum (SBE-adopted Program IV) materials for grade 4-12 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 during the regular instructional day 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

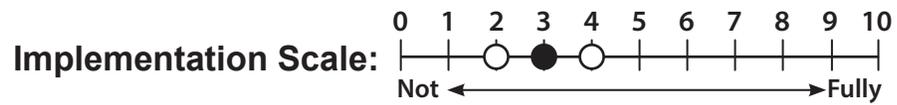
July 2013 Rating: 4

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 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 to and articulated with the Common Core State Standards to promote and advance student achievement. Professional development in instructional strategies has been provided without follow-up monitoring and support to ensure that those strategies translate into classroom practice. Teachers and administrators are evaluated according to district procedures, but there is no evidence of student achievement criteria included in these evaluations. The district lacks a culture of high expectations for all students and a sense of urgency, with accountability, for improved student achievement.
3. Principals and district staff continue to report, and observation data from FCMAT's school-site visits throughout the district validated the point 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. The district has provided a great variety of professional development opportunities for teachers in 2016-17, but many have occurred outside of the instructional day and some teachers do not attend, even though the district compensates them for doing so. The district has also revised the procedure for teachers to access the academic coaches. Some principals and teachers suggested these new procedures have been counterproductive to ensuring teacher support and improvement while other principals were supportive of the new assignment.
4. Principals, especially those who are without vice-principals, continue to report that they plan classroom walk-throughs during the week, but that they have found it difficult to adhere to their schedules because of other demands on their time. The district is just beginning to monitor principal classroom walk-throughs to ensure that they are occurring, but it has no system to ensure that principals provide constructive, effective feedback to teachers.

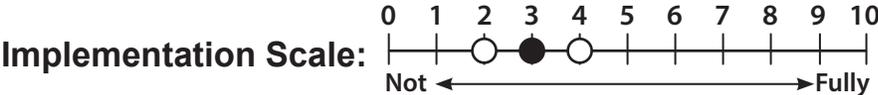
5. The district developed the Pupil Achievement Improvement Plan 2016-19 that contains goals and actions to improve achievement in the district and that is correlated to the FCMAT standards. The plan includes general actions with broad timelines to implement numerous strategies. Although most strategies and actions included in the plan are research-based, the plan does not strategically and systematically detail how they will be incrementally prioritized, implemented, monitored, and evaluated. In addition, many of the timelines for full implementation of actions have either passed or will be due by June 2017 and, as evident from FCMAT's site visits and document reviews, much of the plan is not yet fully operational.

Recommendations for Recovery

1. As previously noted in Standard 2.1, the district should implement an intensive intervention for ELA and mathematics that aligns with the recommendations in the California Frameworks.
2. The district should continue to increase efforts at the site and grade-specific levels to incrementally provide a continuum of focused professional development designed to improve instructional delivery by teachers with ongoing follow-up by site principals. 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.
3. The district should revise its Pupil Achievement Improvement Plan 2016-19 to: (a) prioritize and focus the professional development provided to teachers, based upon the needs of the students in the district; (b) develop more specific timelines for each of the actions in the Plan; and (c) monitor the classroom implementation of the actions providing direct support to struggling sites and teachers, as needed.
4. The district should systematize and monitor how principals are conducting classroom walk-throughs to ensure that teachers are provided support as well as constructive feedback to continually improve instruction and student achievement. The district should also collaborate with principals to problem-solve and address issues that interfere with their ability to conduct regular classroom walk-throughs.

Standard Partially Implemented

July 2013 Rating: 4
July 2014 Rating: 2
July 2015 Rating: 3
July 2016 Rating: 3
July 2017 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. In summer 2016, teacher committees revised the benchmark assessments to align them to the district curriculum maps. However, some teachers indicated in PLC minutes and reflection documents that the benchmarks are not well aligned to the curriculum maps and that sometimes students are assessed on content that has not yet been taught.
2. The district developed and published an assessment calendar that includes clear expectations regarding which common assessments are required to be administered at each grade level and the timeline for that administration.
3. In August 2016, the chief academic officer sent written communication to all principals and teachers clearly articulating the values, expectations and requirements for the use of common assessments across the district. The memo also included district expectations for the districtwide use of the Aeries system.
4. Most teachers across the district administer the required assessments in accordance with the published timeline. District office staff monitors completion of the required assessments and there is a system to follow-up with principals when assessments are not completed.
5. The district has provided additional professional development to principals on how to access information from the i-Ready and Illuminate systems and on the general use of the data available. Some principals reported that they provided professional development to teachers at their sites on these topics or used the district technology coaches to provide training. There is minimal evidence that the district has provided in-depth professional development to principals and teachers on using specific data from the common assessments to assess the strengths and weaknesses of the district instructional programs and to guide ongoing curricular development and/or revisions.
6. There is little evidence that data from the common assessments is leading to changes in curricular and instructional programs to address the large percentage of students across the district that is scoring below standard on the district required assessments.

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 all requirements and timelines.
2. Alignment of the district benchmarks to the grade level/department curriculum maps should be continuously reviewed with teacher input to ensure that the system assesses appropriate content.
3. The district should provide principals and teachers with ongoing professional development on the use of assessment data to identify strengths and weaknesses of the instructional program. The professional development activities should include a continuum of learning experiences that require analysis of district and/or site data to determine which content standards students are meeting and on which content standards they are predominantly below standard. Explicit modifications should then be planned and implemented to address identified weaknesses of the curricular and instructional program.
4. Time should continue to be regularly allocated during principal meetings to analyze districtwide assessment data to specifically identify strengths and weaknesses of the instructional program based on that data analysis. Action steps should then be developed and implemented, based on the identified strengths and weaknesses, for ongoing instructional program planning and curricular development.

Standard Partially Implemented

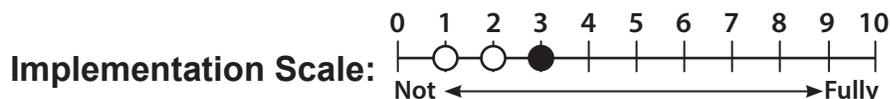
July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 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 2016-17 school year. Although the district's technology plan had not been updated as of the FCMAT visit, the executive director of IT reported that the E-rate funding application was done and that the technology team is now in place. The district implemented the School Dude user support system as well as an inventory control system to manage technology equipment and materials. Although principals reported that technology support was better in 2016-17 than previous years, they felt that there was no articulated plan for technology in the district. The district's LCAP continues to include actions with expenditures to improve technology infrastructure and its use in the instructional program.
2. The executive director of IT, as well as principals and teachers, reported that technology professional development is still an issue throughout the district. It is sporadically provided because the district has five technicians and two technology coaches to serve 18 school sites. Although the principals also noted that the technology coaches were valuable assets for the district, many report they were difficult to access for staff professional development.
3. Classroom instruction integrated with technology remains minimal throughout the district. Chromebook carts and at least one computer lab are available on most campuses, but their use with instruction of 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 and i-Ready intervention. A few sites continue to have wireless access issues or no wireless access at all.

Recommendations for Recovery

1. The district's technology leadership team should make the update of a systematic and cohesive technology plan a priority so that all stakeholders understand how the district plans to ensure students are college and career ready. The plan should include not only infrastructure upgrades and replacements, as needed, but strategic plans for instructional technology professional development, as well as user support.
2. The district should continue to assess whether it has internal capacity for fully implementing a plan to integrate technology into its classrooms. This assessment should include an analysis of its current structure for providing technology professional development, coaching support and user support.

- The district should ensure it has a professional development plan that includes ongoing support for teacher technology use during instruction with the expectation that all teachers will regularly integrate technology into their lessons. Instruction should be monitored for technology-embedded lessons.

Standard Partially Implemented

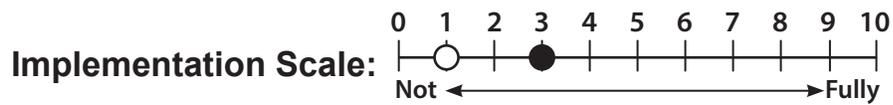
July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 3

July 2017 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. There is evidence at some school sites that initiatives are in place to include parents and other interested parties in the decision-making processes.
5. Many educational opportunities remain outside of the primary instructional time, such as school tutoring and extended-day instruction. Although FCMAT observed that some language development strategies were used throughout the school day, there was little designated English language development targeted to students' language proficiency levels.
6. Although the team observed English development and professional development regarding instruction for English learners, there was no consistent implementation of either designated English language development or integrated English development across classrooms, school sites or the district.

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. 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, as well as include these stakeholders in the culture and decision-making processes of each school.

- The district should continue to provide professional development to all teachers, regarding English language development, with close attention paid to the implementation of these strategies in the classroom. School site leadership should monitor the implementation of those strategies introduced in professional development.

Standard Partially Implemented

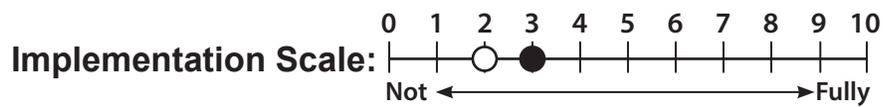
July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 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

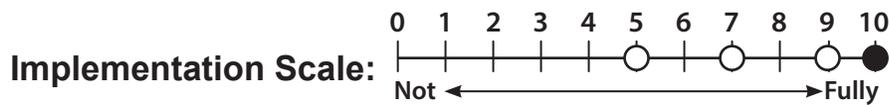
1. All students have access to the courses necessary to meet the high school graduation requirements.
2. The district provides the courses, access, and support needed to meet the high school graduation requirements and for all students to complete UC- and CSU-required courses. The Educational Services Department evaluates master schedules each spring to ensure availability of courses and that it contains the rigorous courses required to prepare students for higher education.
3. All students continue to have access to core subjects via the Apex Online Courses (UC approved), and each core subject area has teacher facilitators to facilitate credit recovery.
4. In 2014-15, the last year graduation rate data was available through EdData, the district saw an increase to 76.4% in cohort graduation rates over the prior year rate of 72.4%. A large discrepancy between IUSD school cohort graduation rates has continued from the prior year's data. The rates ranged from the highest of 99% to a low of 76.4%. The same year, the district saw a small decrease to 30% in the percentage of students meeting UC/CSU requirements over the 30.9% the year prior. That same data shows another large discrepancy occurred between school level data. They ranged from a high of 39% to a low of 15.8%.
5. In 2014-15, 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 30.8% to a low of 10.7%. Another distinguishable difference occurred between IUSD schools in the students who received a score of 3, 4 or 5. This ranged from a high of 25.4% to a low of 4.2%.
6. FCMAT classroom observations continue to show a significant difference between the various high schools in teaching strategies and level of engagement.
7. Although the continuation high school effectively addresses the needs of students who qualify for alternative education, there continues to be few opportunities for students to receive early intervention and academic support at the two comprehensive high schools.
8. The district offers independent study options and summer school for core courses.

Recommendations for Recovery

1. The central office and principals of secondary schools should continue efforts to upgrade the rigor and instruction in UC- and CSU-required courses (A-G requirement) to adequately prepare students for higher education.
2. 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
July 2017 Rating: 10



3.7 Instructional Strategies

Legal Standard

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

Findings

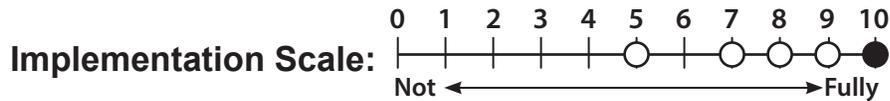
1. Alternative education at the continuation high school remains stable and continues to provide practical options for students and families who are struggling to be successful in the comprehensive high schools.
2. Staff reports effective communication between the continuation high school and the other high schools when a student transfers between schools, allowing for a smoother transition.
3. Although seniors receive priority, the district's continuation high school at the Inglewood Career Technical Education, Adult Education, Alternative Education School (ICAAS) serves students from other grades.
4. Students may recover credits or improve D grades by completing the UC-approved coursework through the Apex online program (UC approved). The district continues to provide an alternative means for students to complete the prescribed course of study required for high school graduation at each of its high schools, which includes the following:
 - Referral to 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.
5. Opportunities continue to be available for high school students to make up missed time/attendance, with two to four Saturday school sessions reported per month.
6. The alternative education program completed its full self-evaluation process and had an accreditation team visit from the Western Association of Schools and Colleges (WASC). It will hear of its accreditation status by the end of the school year.

Recommendations for Recovery

1. The continuation program at ICAAS should continue to be made available to students who are struggling at the comprehensive high schools.
2. The district should continue to encourage students to participate in the El Camino concurrent enrollment program, if eligible.
3. The district should continue to offer Saturday school sessions for high school students to make up missed time/attendance.

Standard Fully Implemented

July 2013 Rating: 5
July 2014 Rating: 7
July 2015 Rating: 8
July 2016 Rating: 9
July 2017 Rating: 10



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 leadership has changed since the last review. Both the chief academic officer, who directly oversees special education, and the director of special education are new to their positions. The district has a critical need for stability in special education leadership as well as a districtwide vision for special education and a comprehensive plan for its implementation.
2. The district updated the special education policy manual in August 2016 and provided training to special education staff. The manual includes guidelines for a coordinated system of referrals, evaluations, individualized education programs (IEPs), instruction, planning, implementation and review, guidelines for specific services, behavior support and interventions and many others. This manual allows special education and related staff to better understand federal regulations and establish an appropriate offer of a free appropriate public education for the student being assessed. Evidence indicated that these policies and procedures were in beginning stages of implementation at the time of FCMAT's visit.
3. The district has intensively focused on compliance. The executive director of special education compliance created a tracking sheet that outlines actions, timelines, person responsible, who will be involved, remarks and a column to mark completed. Although the district still struggles in this area, it has greatly improved since the last review. In December 2016, the district had 31 annual IEPs and five triennial assessments/IEPs that were out of compliance, which is significantly less than during FCMAT's prior review. In reviewing summary sheets of out of compliance IEPs, it is evident that some schools struggle with noncompliance more than others.
4. The district updated a special education manual written specifically for school site principals, dated August 2016. The updated version included laws and regulations, continuum of services, roles and responsibilities, assessment, IEPs, IUSD special education procedures and many helpful checklists for principals. The level of awareness and use of the information provided in the manual differed between principals.
5. The district has processes to evaluate and monitor the special education identification rates per school site and help ensure compliance with district procedures.
6. Each school site is required to use SST Online for managing referrals and progress of struggling students. Although sites may be using the same tool, the process and implementation is inconsistent across the district. i-Ready is used as a universal screening

and progress monitoring tool across grades TK-8. No tool is officially designated for this same purpose in grades 9-12. i-Ready is used minimally in high school grades. SST Online requires recording of interventions used with a student, but because there are inconsistencies in the type of interventions offered at various school sites, significant numbers of underachieving students are still referred to special education with little to no documented interventions.

7. Special education support staff have had more training opportunities during this review period, but the training they receive continues to be primarily in technical requirements rather than instructional practices.
8. Site principals report that communication between the Special Education Department and their school site has improved since the last review.

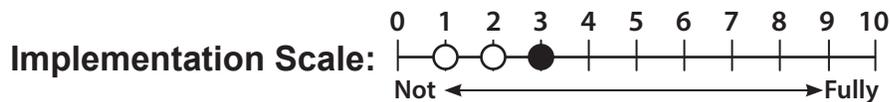
Recommendations for Recovery

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 continue to implement the revised special education policy manual and continue ongoing training to all district personnel involved with special needs students on the policies and procedures contained in the manual.
4. The district should continue to work in scheduling assessments and IEPs and accountability for monitoring the compliance of assessments, IEPs and transition plans. It should continue to utilize program specialists to assist in scheduling and monitoring IEPs, as well as holding site administration accountable for monitoring and facilitating this process at their school site. Additional support should be provided to school sites that have noncompliance numbers that are persistently high. If noncompliance issues are identified as originating with particular personnel and within their control, a focus on improvement should be reflected in their evaluation.
5. The district should continue to review the updated special education manual for school site principals during principals' meetings to ensure they are aware of and actively use the information and tools provided in the manual.
6. The district should provide additional training to consistently implement the SST Online process. Continue using i-Ready as a tool for universal screening and progress monitoring in grades TK-8. If used effectively, the i-Ready data could be used to support initial placement in a special education program. The district should research a tool that could be used in grades 9-12 to provide universal screening, intervention and progress monitoring for struggling students.

7. The district should provide training/professional development to all teachers focusing on strategies to support struggling students and the interventions that should be offered in the regular education classroom, prior to any referral for student study team that could lead to possible special education placement.
8. Recommendations from the prior reviews that remain relevant are as follows:
 - 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
 July 2017 Rating: 3



3.12 Instructional Strategies

Legal Standard

Programs for special education students meet the least restrictive environment provision of the law and the quality criteria and goals set forth by the California Department of Education and the Individuals with Disabilities Education Act. (EC 56000, EC 56040.1, 20 USC Sec. 1400 et. seq.)

Findings

1. Interviews and information reviewed indicate some progress is being made in this area, which requires that programs for special education students meet the least restrictive environment (LRE) provision of the law and the quality criteria and goals established by the California Department of Education and the Individuals with Disabilities Education Act.
2. Because the district has a history and culture of lack of accountability, the executive director of special education compliance has begun monitoring compliance with adopted policies and procedures. (See Standard 3.10 for related findings.)
3. The district has provided training to site administrators and special education staff on the least restrictive environment. It has also provided sites with a monthly self-audit review procedure to monitor LRE, although at the time of FCMAT's visit, little evidence indicated these self-audit reviews had been implemented.
4. As noted in Standard 3.10, the district has had turnover in the Special Education Department during this review period. A new chief academic officer directly oversees special education as well as a new director of special education. This is an area of great concern and the district continues to struggle. Some site administrators report the changes are difficult due to different sets of expectations as well as processes and procedures changing from year to year.

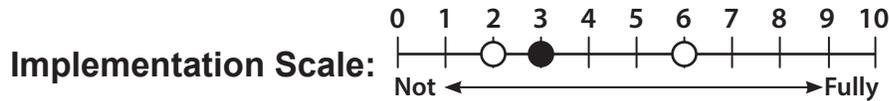
Recommendations for Recovery

1. The district should continue to provide support to teachers and administrators so that special education students benefit from the least restrictive environment. Trainings should be established for all teachers in effective teaching strategies for students with disabilities. The district should monitor the support special education teachers provide to regular education teachers when students are mainstreamed.
2. The district should continue to monitor compliance with updated policies and procedures. See related recommendations in Standard 3.10. The district should continue to hold site administrators and staff accountable for following all policies and procedures.
3. The district should provide training to site principals on the use of the self-audit reviews for monitoring least restrictive environment. The self-audit reviews should be required to be turned into the special education leadership for accountability purposes.

4. Recommendations from the prior reviews that remain relevant are as follows:
- 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.
 - The district must take steps to ensure that each classroom adheres to special education policies and requirements, including the following:
 - Unannounced audits of classrooms and IEPs should be completed and documented.
 - A plan should be developed to increase the principals’ skills and knowledge so they can assist and evaluate assigned special education teachers.
 - School sites must be consistently monitored and supported.

Standard Partially Implemented

July 2013 Rating: 6
 July 2014 Rating: 2
 July 2015 Rating: 2
 July 2016 Rating: 2
 July 2017 Rating: 3



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 continues to focus on student achievement initiatives, but improvements in instructional practice were only minimally observed as compared to the 2015-16 FCMAT visit with instructional effectiveness continuing to vary throughout the district and even within schools.
2. Teacher-directed instruction/lecture with the use of worksheets continued to be widely observed during the FCMAT 2016-17 site visits. Most lessons viewed would be characterized as Depth of Knowledge (DOK) levels 1 and 2, with low levels of rigor. District administrators also stated that these were common observations during Instructional Rounds and other classroom walk-throughs conducted by the district. FCMAT did observe a few teachers throughout the district conducting small-group instruction, using student interactions and questioning strategies to develop higher-order thinking skills. A few classrooms also had evidence of project-based learning activities particularly related to science standards. Although the classrooms visited ran the gamut from fully engaging lessons to completely off-task students, in general, student engagement continues to be characterized as compliant, where students are not misbehaving but are not actively engaged in the learning process with the teacher or their peers.
3. As noted in other standards, although the district created a Pupil Achievement Improvement Plan 2016-19 that contains goals with actions for improved student achievement, the district has not prioritized and monitored the implementation of the research-based initiatives included in the plan on a systematic basis. Various district and site administrators, as well as district coaches, teachers and other staff have been assigned to lead specific initiatives in the plan, but there is no strategic effort to monitor the implementation of the initiatives in the plan and ensure adherence to timelines. Also, school sites and/or principals select their focus strategies to implement annually and it depends on each principal's leadership capacity to implement the respective site's initiative(s).

Recommendations for Recovery

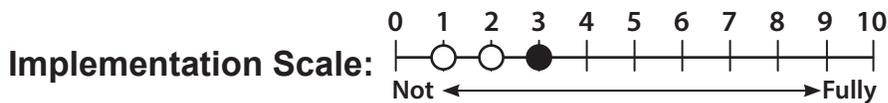
1. The district should continue to have student achievement as its primary focus with policies, practices and procedures for accountability all aligned to that goal. It should use student outcome data such as local assessments and other LCAP metrics, in addition to classroom observation data, to monitor its progress with instructional effectiveness. The district should ensure that all staff are fully aware of the status of the district's achievement levels with the understanding that, although there are factors outside of the

control of the district, research shows that schools can positively affect most of those factors with high expectations for all students and high-quality instruction with a well-developed and consistently implemented MTSS.

2. The district should refine its Pupil Achievement Improvement Plan 2016-19 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.
3. The district should continue to 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, effectively implemented instructional rounds, 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. The district should also ensure that its coaches are used as effectively and efficiently as possible.

Standard Partially Implemented

July 2013 Rating: 2
July 2014 Rating: 1
July 2015 Rating: 1
July 2016 Rating: 3
July 2017 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. Some curriculum design and implementation of designated English language development instruction for English learners was observed at the district and school site level.
2. Professional development was provided regarding the distinction between integrated English language development and designated English language development; however, implementation was uneven across the school sites observed.
3. Some site leadership apprises teachers of students in their classrooms who are identified as disabled or English language learners; however, there was inconsistent evidence of implemented strategies to maximize instruction for these students.
4. 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.
5. 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.
6. Although the district has an adopted English language development curriculum for the elementary and secondary levels, instruction observed was inconsistent regarding the use of the adopted curriculum, and no curriculum has been adopted for students new to the English language.
7. Student study teams are utilized inconsistently to identify struggling students and develop an intervention plan, with some schools using this resource consistently, while others offered no functioning student study team.
8. The district began to utilize a RtI/MTSS for intervention in previous years, but school sites continue to have varying degrees of understanding and implementation of this process, and many do not have a sustainable structure or system for this work.
9. In previous years, the district began to utilize PBIS programs to support positive school climate and student behaviors. Professional development in this area continues. Implementation of this process is varied across the district, with some sites providing full systems with many supports and others providing very few or none.

10. At the elementary and junior high levels, some sites and classrooms implement intervention during the instructional days, while others continue to offer these opportunities outside the regular instructional day. While Illuminate data and i-Ready provide support for intervention, there is no directed or mandated site or district system for implementation. Site administrators are left to decide what works for their school, which leads to inconsistent opportunities for support across the district.
11. Although i-Ready is used for some aspects of intervention at the high school level, there is no adopted intervention program or plan for secondary students.
12. Some principals are more confident than others in their ability to provide the appropriate accommodations and modifications for disabled students.

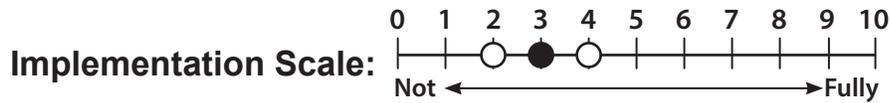
Recommendations for Recovery

1. District office personnel who serve students with special needs and English learners along with site principals should review the identification and placement of these students at school sites and develop schoolwide schedules that include intervention during the regular instructional day. A specific protocol and plan for service should be provided and monitored at least monthly.
2. District office personnel along with site principals and school site personnel should design and implement a systematic, explicit language acquisition curriculum using state-approved materials to be delivered to English learners during a designated English language development block where English learners are placed according to proficiency levels. A specific protocol and plan for service should be provided and monitored at least monthly.
3. With the support of district office personnel, principals should develop a schoolwide schedule identifying when English language development services, intervention classes, and the mainstreaming of disabled students occur. A specific protocol and plan for service should be provided and monitored at least monthly.
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, with a strong emphasis placed on implementation of these strategies as measured through regular classroom observations.
5. Principals should observe classrooms weekly 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 during the regular instructional day. The district should strongly consider having an out-of-the-classroom staff member help with intervention programs or assign a current staff member to assist with this work.

7. District staff should ensure that principals and other school personnel clearly understand expectations and measures of accountability for implementation of RtI, MTSS 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. A specific protocol and plan for service should be provided and monitored at least monthly.

Standard Partially Implemented

July 2013 Rating: 4
July 2014 Rating: 2
July 2015 Rating: 2
July 2016 Rating: 3
July 2017 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 pre-referral 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 have been partially addressed:
 - Principals and/or counselors have received training with the SST online system.
 - Some principals are managing the SST process at their school sites.
 - i-Ready is being used as a universal screening tool and for differentiated learning support for some individual students as part of Tier I core instruction and Tier II intervention services.
 - Some professional development has been provided on Tier I effective first instruction.
3. An MTSS tiered system of supports as described in the California English Language Arts/English Language Development framework is not evident in the district.
4. The director of student support services stated that the district is in the beginning stages of implementing a comprehensive MTSS model for meeting the individual learning and behavioral needs of all students. An MTSS general overview professional development session was offered as part of the February 2017 professional development day. Counselors meet monthly and MTSS has been discussed during those meetings. SST and PBIS systems will be a part of the district model for MTSS. The district is in the beginning stages of focusing on effective first instruction as the primary Tier I element of the academic MTSS system. i-Ready is used during the regular instructional day by some

K-8 students as a Tier I support. It is unclear what, if any, Tier II interventions, in addition to i-Ready, are available to students in need of additional instructional time and support. While i-Ready is in use with some high school students, high school administrators and teachers indicated a need for high school appropriate intervention options for 9-12 students.

5. Primarily, i-Ready is used to diagnose student learning needs and to identify students for additional i-Ready intervention. At some sites, beginning of the year placement decisions have been made based on California Assessment of Student Performance and Progress (CAASPP) assessment data.
6. It is unclear what Tier III interventions are available besides special education placement and/or additional time in the i-Ready program to meet the academic needs of K-12 students requiring intensive learning support.
7. The district has the ability (with Illuminate) to create standards-based assessments for classroom use and/or as tools for the MTSS process. There is minimal evidence that Illuminate is used for this purpose. Some principals reported that the math teachers have developed Illuminate assessments for classroom use but there is little to no use of the system to create assessments for screening and/or progress monitoring of students in need of intervention or acceleration.
8. Principals reported that they have site PBIS teams and that initial training on the PBIS system has been provided to team members. PBIS implementation varies considerably between school sites. At some sites, FCMAT observed evidence of classroom level implementation (posted behavioral expectations, rewards/reinforcements) of the PBIS system.

Recommendations for Recovery

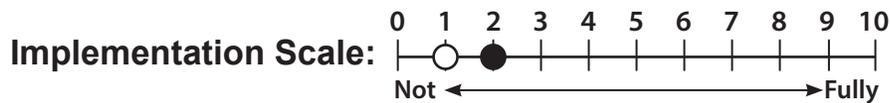
1. Written policies and/or procedures that clearly describe the requirements and expectations for full, effective implementation of an MTSS model (as described in the California ELA/ELD framework document), including academic and behavioral components should be developed and disseminated by the district. This communication document should explain the conceptual framework for MTSS, the organizational and procedural components of the MTSS system, methods for program evaluation, progress monitoring procedures to assess student growth, and ongoing professional development for educators in the district.
2. The district should provide a continuum of professional development learning experiences to principals and teachers on the full, effective implementation of the MTSS model for intervention, including high functioning SSTs, equitable academic intervention systems, and PBIS.

3. Effective implementation of the MTSS process should be supported and monitored at all sites in the district to ensure that students are appropriately assessed and placed in academic and/or behavioral support programs using a variety of appropriate assessment tools. The tiers of the system should reflect an increase in intensity of targeted services provided as students move to Tiers II and/or III.

4. As part of the comprehensive district MTSS system, the district should ensure that a wider variety of diagnostic and progress monitoring assessments are available (in addition to the i-Ready assessments) for use in identifying specific student learning needs and determining appropriate placements. Diagnostic and progress monitoring assessments appropriate for students in grades 9-12 should be selected and implemented as a part of the district MTSS system.

Standard Partially Implemented

July 2013 Rating: 2
 July 2014 Rating: 1
 July 2015 Rating: 1
 July 2016 Rating: 2
 July 2017 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. Since the last review, the district has hired a district-level administrator who is directly and solely responsible for overseeing programs for English learners. However, the programs for English learners continue to vary greatly by classroom, grade level and school site.
2. Although the district has provided professional development in integrated English language development and guided language acquisition design, 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.
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. Across school sites, teachers do not consistently 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 on professional development and classroom implementation of provided strategies and approaches 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. A specific protocol and plan for service should be provided and monitored at least monthly. 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. A continuous, rigorous, well-designed system for monitoring English learners and reclassified students should be prioritized to ensure they continue to make academic progress.
4. District office personnel should develop a systematic approach to provide assistance to 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

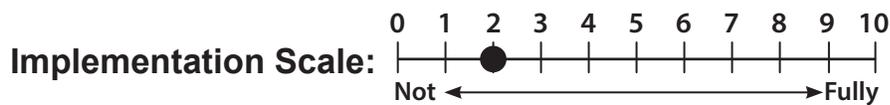
July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 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

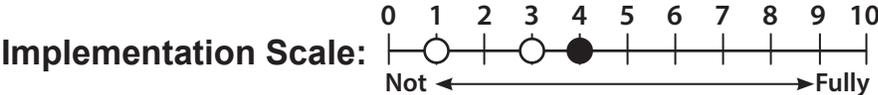
1. The district has moved to a site-based system for coaching throughout the district. Three coaches are provided in English language arts/English language development and two in the area of technology. District coaches reflect both elementary and secondary levels of experience. Coaches have been placed at two school sites for two days a week each and will rotate to two new sites after a period of time. The district believes this will allow more visibility and greater access to its services.
2. District coaches continue to work individually with teachers by request. School sites report that coaches are responsive when requested but sometimes unavailable for a period of time due to other commitments. There are varying degrees of acceptance of the district coaching model, with some sites greatly utilizing the coaches and others very little. This creates an inconsistent level of support throughout the district.
3. School sites report that, at times, it is difficult to utilize coaches for all-staff professional development, as all school sites hold their staff meetings on the same day.
4. Interviews with site administrators suggest that some are hesitant to assign a coach to a struggling teacher, and some said they believed that the contract did not allow them to do so.
5. A math coach for the elementary level was hired shortly before FCMAT's visit.

Recommendations for Recovery

1. Given the high number of teachers who were observed not using English language development strategies, the district should employ an additional or existing coach who is dedicated solely to English language development and delivery of services to English learners.
2. District personnel should review with site principals systems and contractual limitations regarding when and how a site administrator can assign coaching help to a struggling teacher. This should be encouraged as an additional level of support for these teachers.
3. District personnel should meet with site administration and coaches to gain feedback as to how the new site based model of support is working. This will allow analysis of the current level of support, compared to prior year, and the ability to make improvements for future support.

Standard Partially Implemented

July 2013 Rating: 3
July 2014 Rating: 1
July 2015 Rating: 3
July 2016 Rating: 4
July 2017 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

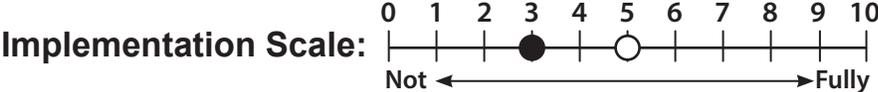
1. The district provides students with the necessary courses to meet high school graduation requirements, and gives support to all students to complete UC and CSU required courses.
2. The substance and rigor of observed instruction varied greatly classroom-by-classroom and school-by-school in the district's high schools, with learning objectives in some classrooms very unclear.
3. Project Lead the Way is fully operational at both the junior high and high school levels.
4. City Honors Preparatory High School has designed 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, with little focus placed on completion of this goal.

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 2017-18 school year in both comprehensive high schools.
2. The district should continue to expand its program offerings and pathways based on community identified interests and needs.
3. The district should develop a system of support to ensure that the degree of execution and delivery of programs and courses is consistent from school to school.

Standard Partially Implemented

July 2013 Rating: 5
July 2014 Rating: 5
July 2015 Rating: 3
July 2016 Rating: 3
July 2017 Rating: 3



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 data reports yielded by the Illuminate system provide detailed and specific information that can be used to adjust the instructional program to meet the specific learning needs of students. The district assessment calendar provides the timeline for administration of these benchmark assessments. (See Standard 2.4)
2. All principals and some teachers have been provided with professional development on using the Illuminate benchmark data to inform instruction. As noted earlier in this report, there is minimal evidence that the data from benchmarks is effectively analyzed and used by teachers to guide instructional planning and delivery. During the 2016-17 academic year, two Illuminate benchmark assessments were administered, i-Ready was administered as a universal screening and a progress monitoring tool, and a Smarter Balanced Mathematics Performance Task Interim Assessment Block (IAB) was administered.
3. Results from the Illuminate and i-Ready assessments demonstrate that few students are meeting grade level standards. Student performance varies considerably between schools, but districtwide data at all grade levels indicates that increasing percentages of students are scoring below standard as the school year progresses and as they progress through the grade levels. Staff meeting agendas, and teacher minutes and/or reflection and analysis samples from PLC meetings provided to FCMAT showed no evidence of this issue being discussed and addressed with specific instructional action steps.
4. i-Ready comparison reports demonstrate that a large percentage of students are showing growth in the i-Ready program. However, the growth is not rapid enough to reduce the percentage of students scoring below standard on the i-Ready progress monitoring and Illuminate benchmark assessments.
5. While district administrators have encouraged teachers to create standards-aligned assessments utilizing Illuminate for use in their classrooms as formative/progress monitoring tools, few teachers currently use the system for this purpose.
6. Some teachers are using short cycle (as defined in the California ELA/ELD framework) assessment practices in their classrooms to determine next steps in instruction. There is no evidence that this process is consistent in classrooms across the district. Teachers primarily are using individual student responses to check for understanding during instruction. Few teachers were observed using methods to check the understanding of all students during instruction.

7. Minimal effective use of the formative assessment process as an embedded part of classroom instruction (as described in the California ELA/ELD framework) was observed during classroom visitations.

Recommendations for Recovery

1. Effective, continuous use of student performance data to guide instructional decisions at the classroom level should be an urgent priority for the district.
2. Principals should continue to be provided with ongoing professional development to increase their skills and knowledge on the effective, continuous use of data to inform instructional and curricular decisions at the school and classroom levels. This professional development should include a continuum of learning opportunities (e.g. reading, dialogue, case studies, lesson study) and offer practice applying specific strategies/techniques for coaching teachers in the effective analysis of student achievement data that results in appropriate changes in classroom practice.
3. The district should provide intensive and ongoing professional development to teachers to increase their capacity to effectively analyze student achievement data and to use student-level data to guide instructional planning and delivery. This professional development should include a continuum of learning opportunities (e.g. reading, dialogue, modeling, coaching, case studies, lesson study) and offer structured practice activities on developing specific action plans that result in appropriate changes in classroom instructional practices.
4. As noted earlier in this report, additional training is needed on the components of the Illuminate data analysis template. The template should be modified based on teacher and principal feedback. Site and district administrators should ensure that PLC meetings are consistently focused on reviewing and analyzing student performance data (short and medium cycle assessment data as discussed in the California ELA/ELD framework) and that those meetings result in specific action plans regarding curricular content and instructional delivery.
5. The use of frequent, instructionally embedded, short cycle formative assessment practices 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. Emphasis on the use of frequent checks for understanding that involve all students (e.g. white boards, response cards or technology based response methods) should be a part of the professional development provided. The professional development should include a continuum of learning activities with a focus on structured demonstrations, observations, and application/practice opportunities at the classroom level.
6. Site and district administrators should systematically look for evidence that student performance data analysis is resulting in classroom level changes in curricular and instructional practices. This might be done through targeted lesson plan review, targeted classroom observations, and/or review of student work products.

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

Standard Partially Implemented

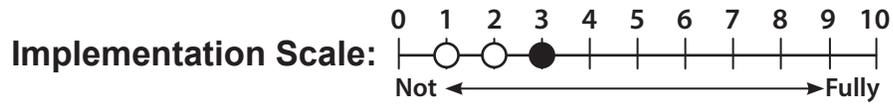
July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 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, i-Ready assessments, and for Smarter Balanced assessments. Detailed information is available in the reports, including grade level, teacher, individual student, content standard, and DOK level results. The Aeries student information system provides additional student-level data.
2. The district director of research, assessment and evaluation has provided professional development for principals on the use of school-level assessment data. 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. There is minimal evidence that the broad range of assessment data provided is effectively analyzed and used to guide instructional decision-making and monitor student progress.
4. The district has begun to adopt some procedures to ensure that principals and teachers are accountable for using data to inform instruction and monitor student progress but those procedures are not yet systematically and consistently implemented.

Recommendations for Recovery

1. The district should continue to work on 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. A continuum of professional development opportunities to increase the capacity of all administrative and teaching staff to effectively analyze and apply data to instructional planning and classroom instructional practices should be included as a component of this plan. (See standards 2.4 and 4.3)
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, i-Ready and the Smarter Balanced assessment system data and to apply that data to accelerate student learning. These meetings should be part of a coherent, ongoing continuum of professional development that supports principals' and other members of the schools' assessment teams' ability to use data to accelerate student learning through improved classroom instruction and to continuously monitor student progress.
3. The district should hold principals and teachers accountable for using the school level data provided by the district system to improve classroom instruction.

Standard Partially Implemented

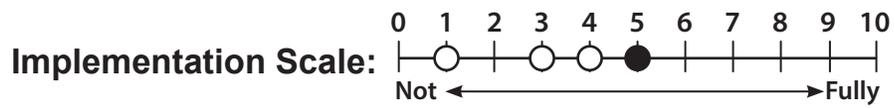
July 2013 Rating: 4

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 5



4.5 Assessment and Accountability

Professional Standard

School staff assesses all students to determine students' needs, and whether students require close monitoring, differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.

Findings

1. Illuminate benchmark assessments in ELA and mathematics and i-Ready 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.
2. The data from these assessments is used inconsistently across the district to guide instructional decisions and determine student instructional needs. (See Standard 4.4)
3. No specific assessments are available for students in grades 9-12 to determine students' needs and whether they require close monitoring, differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration. i-Ready is used for this purpose at the high schools in some instances.
4. 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.
5. It is unclear how schools address the needs of students who require acceleration.
6. There was minimal evidence of differentiated instruction or close monitoring of students in general education classrooms during FCMAT classroom observations.
7. 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.
8. 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 coach teachers to implement practices that would better meet the diverse needs of students through differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.

Recommendations for Recovery

1. The district should develop a systematic districtwide plan for providing students equitable access to intervention and acceleration during regular school hours as appropriate to identified student need. After-school intervention programs should continue to be provided as an additional opportunity to meet student learning needs. Implementation of the plan should be monitored for consistency and effectiveness at all sites in the district.
2. The district should provide ongoing professional development to principals and teachers on using the benchmark and i-Ready 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.
3. A continuum of professional development opportunities to increase the capacity of all teaching staff to effectively analyze and apply data to instructional planning and improving classroom instructional practices should be included as a component of the professional development plan. (See standards 2.4, 4.3, and 4.4) The professional development continuum should include modeling of data analysis and the process of developing individual action plans based on identified student needs.
4. Professional development and ongoing support provided to principals should include practice applying specific techniques for coaching teachers to use assessment data effectively to improve instruction to better meet the diverse needs of students.
5. The district leaders who supervise and support principals should continually monitor principals' efforts and work closely with them to provide coaching and assistance in this area.

Standard Partially Implemented

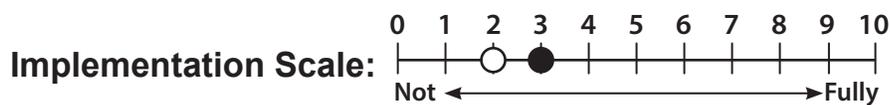
July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 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. The chief academic officer has initiated a districtwide focus on effective first instruction with a target of 80% of students successful at the end of a lesson. Initial professional development on the components of effective first instruction was provided to principals.
3. The chief academic officer has developed a form for use in classroom observations that includes all of the components of effective first instruction. Principals are not required to use this form at their site but district administrators use the form when observing classroom instruction during site visits.
4. The stated district expectation is that principals are observing in classrooms and collecting evidence of fidelity in program implementation in the delivery of content and use of instructional strategies. Using a walk-through/observation process, principals are expected to identify teachers in need of targeted support and professional learning and to coach those teachers to increase the teacher's effectiveness in the delivery of content and use of instructional strategies.
5. The principals are expected to bring the data from their classroom observations to the monthly administrative meetings for review and analysis. The chief academic officer has developed a summary form/log that principals are expected to complete and submit to the district. The summary form includes a section where principals note specific teachers with whom they are working and give a general statement of the actions involved. This accountability system is in the initial stages of implementation but, at this point in its implementation, it is not consistently submitted by the principals or monitored.
6. While informal conversations occur surrounding these forms, there is no system for aggregating data from the observations at a district level to monitor progress on implementation of priorities for the delivery of content and use of instructional strategies.
7. Multiple systems of classroom observations are being implemented at school sites, including Instructional Rounds with Pivot coaches, Collaborative Inquiry walk-throughs with LACOE personnel, and individual principal/site administrator walk-through observations. The use of multiple systems and multiple data collection forms/templates makes it difficult to have substantive collaborative conversations between principals and at the district level regarding program fidelity in the delivery of content and instructional strategies because of the varied focus areas and methods for each of the monitoring/observation systems in use.

8. In the 2015-16 school year, the district provided principals with the DigiCoach program for use in classroom walk-throughs. Two trainings, which included some beginning calibration activities, were provided on using the tool. The use of DigiCoach is not required by the district and only a few principals continue to use this system as part of the instructional monitoring process.
9. The chief academic officer has set an expectation that district executive directors of elementary and secondary education will visit each of their assigned school sites a minimum of one time per month to observe instruction with the site principal and discuss follow-up steps to improve classroom instruction.
10. The district expectation on how frequently principals should monitor programs and discuss the results of observations with the teachers is not clear to all principals.
11. The amount of time spent in classrooms continues to vary widely between school sites. Principals reported that their time monitoring classroom instruction is often minimized because of other administrative responsibilities.
12. Most principals provide some feedback to teachers following classroom observations. A few 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.
13. The samples of feedback submitted to FCMAT for 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 specific suggestions for next steps in improving the delivery of content or instructional strategies or indicated how the principal would follow-up to monitor any suggested improvements.

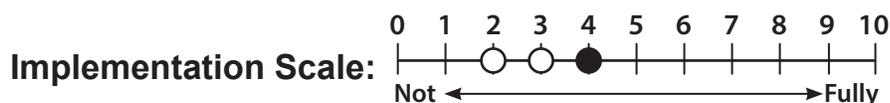
Recommendations for Recovery

1. The district should clarify the purpose and expected outcome of each of the classroom observation/walk-through systems in place at the school sites. Time priority should be given to observations that focus on fidelity of program implementation in the delivery of content and on the use of district identified priority instructional strategies.
2. To gather consistent, ongoing data on program fidelity and improvement in the delivery of content and use of instructional strategies that can be analyzed by the school site and at a district level, one common template/form should be used by principals and district administrators for the majority of classroom walk-through observations. The data gathered should be submitted to the district at least monthly for review and both aggregate and disaggregate analysis. Goals for instructional improvement districtwide and by school site should be established using baseline data and monitored for improvement over time.

3. The district staff and principals should develop a clear, common understanding of the key elements to be monitored with regards to fidelity of program implementation in the delivery of content and instructional strategies. Case study and calibration activities focused on the district priorities need to be conducted to strengthen the consistency of data collected between sites across the district.
4. The district leadership should provide principals with additional, ongoing professional development focused on effective practices for classroom walk-throughs/observations, focusing on the components of effective first instruction. The continuum of professional learning opportunities should include content and practice on providing constructive feedback to teachers based on observation data and follow-up and/or coaching strategies that result in improved teacher delivery of content and instructional strategies.
5. All classroom observations/walk-throughs should result in specific, constructive feedback being provided to teachers, both individually and collectively, focused on the continuous improvement of all teachers in the delivery of content and use of instructional strategies.
6. District administrators should regularly allocate time during principal meetings to review the common classroom observation 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.
7. District staff and principals should establish reasonable required expectations for time spent observing instruction each week, with specific feedback for instructional improvement 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.
8. District administrators and principals should collaboratively determine the best way to establish consistent support to the schools so principals can spend increased time and effort monitoring the fidelity of program implementation in the delivery of content and instructional strategies.

Standard Partially Implemented

July 2013 Rating: 4
 July 2014 Rating: 2
 July 2015 Rating: 3
 July 2016 Rating: 4
 July 2017 Rating: 4



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

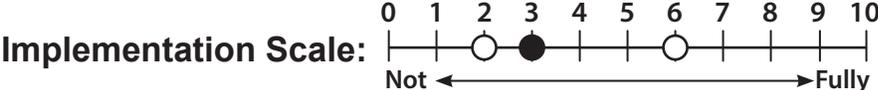
1. The district has adopted policies and systematic procedures for identifying, screening, assessing, planning, implementing, reviewing, and performing triennial assessments of special-needs students.
2. Special education staff have received training on the district policies and procedures.
3. The district policy manual has been revised and is posted on the district website for access. In addition, a simplified version of the manual has been created, along with checklists to help ensure compliant practices. A hard copy of the simplified version of the manual was distributed to special education staff.
4. The executive director of special education compliance has been working intensively with the director of special education, special education program specialists and special education teachers to strengthen the quality and compliance of IEPs through in-service sessions and targeted assistance.
5. There was no evidence that general education staff at all school sites have received ongoing training to ensure they can implement the adopted policies and procedures.

Recommendations for Recovery

1. Professional development should be conducted at each school for general education staff so that they fully understand what is required of them in ensuring that special education processes are conducted pursuant to federal and state laws.
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 annually review its policy manual and revise as deemed appropriate in order to continuously 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
July 2017 Rating: 3



5.1 Professional Development

Professional Standard

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

Findings

1. The chief academic officer provides instructional leadership and planning for professional development. In addition, the position of director of K-12 English learner services and professional development was created to work alongside the chief academic officer. Many professional development opportunities have been provided since FCMAT's previous site visits.
2. Although there were many opportunities for professional development, the district is in the beginning stages of developing a comprehensive and cohesive plan for classroom implementation.
3. The state administrator provides leadership professional development to board members, site principals and other district leaders. In addition, Pivot Learning Partners continue to provide coaching support for site principals.
4. District office personnel have worked in conjunction with the county office to provide multiple opportunities for professional development for both elementary and secondary teachers, including MTSS, RtI and PBIS.

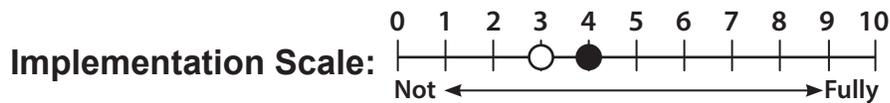
Recommendations for Recovery

1. The district should 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. The district should develop specific walk-through strategies for site administrators and district office personnel to support classroom teachers in the implementation of the specific strategies and approaches presented in professional development.

4. Clear expectations for the outcomes of professional development 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.
5. The district should focus on specific professional development and strategic 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
July 2017 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

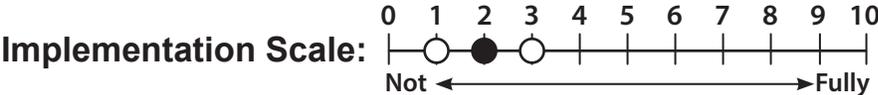
1. School sites report that there is little time for teachers to collaborate on analyzing and improving curriculum, instruction, and use of assessment data. Professional learning community meetings at the elementary sites are held during physical education when teachers must be present on the playground, diverting attention from collaboration and the task of analyzing data for continuous improvement.
2. At the high school level, some sites are using a common prep period to facilitate analyzing data, but this is not systematically in place.
3. Observations of classroom instruction indicate that not all classrooms regularly use differentiation of instruction based on needs developed through analysis of student performance data.
4. Although the elementary and junior high school sites collect data through the i-Ready system, this system is in limited use at the high school level nor do they have a counterpart to i-Ready. This does not allow for collaboration or discussion regarding shared data.
5. All comprehensive high schools reported using Illuminate data during collaboration time, however, this practice was not consistent across schools or departments.

Recommendations for Recovery

1. The district should 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. In addition, protected time should be provided to complete this task.
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. In addition, the district should develop a system to complete this work.
3. The district should develop a system for data collection and analysis at the high school level that is consistent and required across all school sites and departments.

Standard Partially Implemented

July 2013 Rating: 3
July 2014 Rating: 1
July 2015 Rating: 1
July 2016 Rating: 1
July 2017 Rating: 2



5.5 Professional Development

Professional Standard

The LEA plan includes budgeted coherent professional development activities that reflect research-based strategies for improved student achievement and a focus on standards-based content knowledge.

Findings

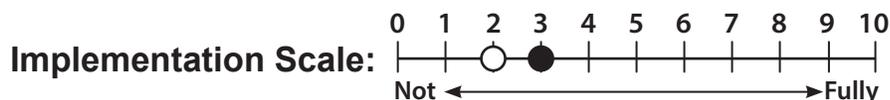
1. The district continues to provide access to many research-based professional development opportunities, including integrated and designated English language development and Guided Language Acquisition Design, as well as other aspects of instruction.
2. The chief academic officer provided a day of professional development that included 57 choices for certificated staff in addition to professional development provided by the county office of education, district office, and site personnel.
3. 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 that ensures that professional development is centered on identified needs based on student data, content standards and research-based best practices for all students. (See Standard 5.1)
2. The district should ensure that there is a coherent and measured connection between professional development and classroom implementation.

Standard Partially Implemented

July 2013 Rating: 3
July 2014 Rating: 2
July 2015 Rating: 2
July 2016 Rating: 3
July 2017 Rating: 3



6.1 Data Management/Student Information Systems

Legal Standard

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

Findings

1. The district has implemented a new organizational chart related to CALPADS reporting for the 2016-17 school year. The director of research, assessment and evaluation acts as the CALPADS administrator. There has been a change in personnel assigned as the database administrator who works directly with the collecting and reporting of data.
2. The district has implemented six specialized data reviewers who look at data in their area of expertise. The district recognizes that data has not been reported accurately in the past, but is working to improve the process and quality of data reported.
3. The CALPADS administrator, database administrator and executive director of IT hold monthly data management meetings for staff that are responsible for entering data at school sites and other specialized departments (e.g. Special Education, Food Service).
4. The district also hosts a monthly meeting in the technology lab that is open to all personnel responsible for entering data. This allows them to get individualized help. In addition to the administrators and director previously listed, there are three data technicians available to assist.

Recommendations for Recovery

1. The CALPADS administrator and executive director of IT should continue to be provided with sufficient resources and assistance to ensure that the district can comply with the state requirements regarding maintaining statewide student identifiers and to work with the state regarding CALPADS and OPUS.
2. District staff should continue to provide monthly training to those responsible for entering data at school sites and other specialized departments. Continue to monitor the implementation of processes at the school sites.
3. The district should hold site administration accountable for reviewing and analyzing data specific to their school site. This is an additional layer of review for ensuring the accuracy of the data. The district should regularly review what site administrators should be looking for in their data and processes to follow if the data does not appear accurate.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 2

July 2017 Rating: 4

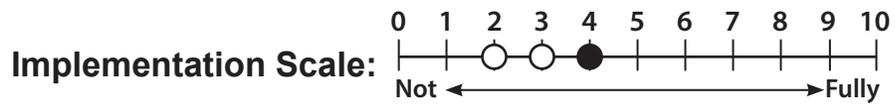


Table of Pupil Achievement Ratings

Pupil Achievement Standards			July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating
1.1	LEGAL STANDARD – PLANNING PROCESSES Categorical and compensatory program funds supplement and do not supplant services and materials to be provided by the LEA. (20 USC 6321)	2	2	5	6	6
1.2	LEGAL STANDARD – PLANNING PROCESSES Each school has a school site council, comprised of teachers, parents, principal and students, that is actively engaged in school planning. (EC 52050-52075)	2	2	4	4	5
1.4	PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA's policies, culture and practices reflect a commitment to implementing systemic reform, innovative leadership, and high expectations to improve student achievement and learning.	2	1	2	2	2
1.5	PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA has fiscal policies and a fiscal resource allocation plan that are aligned with measurable student achievement outcomes and instructional goals including, but not limited to, the Essential Program Components. (Revised DAIT)	1	1	1	3	3
1.6	PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA has policies to fully implement the State Board of Education-adopted Essential Program Components for Instructional Success. These include implementation of instructional materials, intervention programs, aligned assessments, appropriate use of pacing and instructional time, and alignment of categorical programs and instructional support.	2	1	2	3	3
1.8	PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA provides and supports the use of information systems and technology to manage student data, and provides professional development to site staff on effectively analyzing and applying data to improve student learning and achievement. (DAIT)	3	1	3	3	4

Pupil Achievement Standards		July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating
1.9	<p>PROFESSIONAL STANDARD – PLANNING PROCESSES</p> <p>The LEA holds teachers, site administrators, and LEA personnel accountable for student achievement through evaluations and professional development.</p>	1	1	2	2
2.1	<p>LEGAL STANDARD – CURRICULUM</p> <p>The LEA provides and fully implements SBE-adopted and standards-based (or aligned for secondary) instructional textbooks and materials for all students, including intervention in reading/language arts and mathematics, and support for students failing to demonstrate proficiency in history, social studies, and science. (EC 60119, DAIT)</p>	4	2	3	3
2.3	<p>PROFESSIONAL STANDARD – CURRICULUM</p> <p>The LEA has planned, adopted and implemented an academic program based on California content standards, frameworks, and SBE-adopted/aligned materials, and articulated it to curriculum, instruction, and assessments in the LEA plan. (DAIT)</p>	4	2	3	3
2.4	<p>PROFESSIONAL STANDARD – CURRICULUM</p> <p>The LEA has developed and implemented common assessments to assess strengths and weaknesses of the instructional program to guide curriculum development.</p>	3	1	2	3
2.5	<p>PROFESSIONAL STANDARD – CURRICULUM</p> <p>The LEA has adopted a plan for integrating technology into curriculum and instruction at all grade levels to help students meet or exceed state standards and local goals.</p>	3	1	1	3
3.1	<p>LEGAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>The LEA provides equal access to educational opportunities to all students regardless of race, gender, socioeconomic standing, and other factors. The LEA's policies, practices, and staff demonstrate a commitment to equally serving the needs and interests of all students, parents, and family members. (EC 51007)</p>	3	2	3	3

Pupil Achievement Standards		July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating
3.6	<p>LEGAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>The LEA provides students with the necessary courses to meet the high school graduation requirements. (EC 51225.3) The LEA provides access and support for all students to complete UC and CSU required courses (A-G requirement).</p>	5	7	9	10
3.7	<p>LEGAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>The LEA provides an alternative means for students to complete the prescribed course of study required for high school graduation. (EC 51225.3)</p>	5	7	8	9
3.10	<p>LEGAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>The LEA has adopted systematic procedures for identification, screening, referral, assessment, planning, implementation, review, and triennial assessment of students with special needs. (EC 56301)</p>	2	1	3	3
3.12	<p>LEGAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>Programs for special education students meet the least restrictive environment provision of the law and the quality criteria and goals set forth by the California Department of Education and the Individuals with Disabilities Education Act. (EC 56000, EC 56040.1, 20 USC Sec. 1400 et. seq.)</p>	6	2	2	3
3.13	<p>PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>Students are engaged in learning, and they are able to demonstrate and apply their knowledge and skills.</p>	2	1	3	3
3.15	<p>PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>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)</p>	4	2	3	3

Pupil Achievement Standards			July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating
3.16	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA makes ongoing use of a variety of assessment systems to appropriately place students at grade level, and in intervention and other special support programs. (DAIT)	2	1	1	2	2
3.17	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES Programs for English language learners comply with state and federal regulations and meet the quality criteria set forth by the California Department of Education.	2	2	2	2	2
3.18	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA employs specialists for improving student learning, including content experts and specialists with skills to assist students with specific instructional needs.	3	1	3	4	4
3.22	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA offers a multiyear, comprehensive high school program of integrated academic and technical study that is organized around a broad theme, interest area, or industry sector. (EC 52372.5, EC 51226)	5	5	3	3	3
4.3	PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY The LEA has developed summative and frequent common formative assessments that inform and direct instructional practices as part of an ongoing process of continuous improvement.	3	1	2	3	3
4.4	PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY The LEA provides an accurate and timely school-level assessment and data system as needed by teachers and administrators for instructional decision-making and monitoring.	4	1	3	4	5
4.5	PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY School staff assesses all students to determine students' needs, and whether students require close monitoring, differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.	3	2	3	3	3

Pupil Achievement Standards		July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating
4.10	PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY The LEA and school site administration monitor fidelity of program implementation in the delivery of content and instructional strategies.	4	2	3	4
4.12	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

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 including the following:
2. Board Bylaw 9270, Conflict of Interest, expresses that the board, "desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public." This policy outlines the requirements of governing board members, district administration and other designated employees to annually disclose any conflict of interest that would preclude them from participating in any district related decision that includes that interest.
3. Board Policy and Administrative Regulation 1310.1, Civility Policy, demonstrates in part the intent of the administration to set the tone and establish a foundation for an environment that, as stated in the policy, "promotes mutual respect, civility and orderly conduct among district employees, parent/guardians and the public."
4. Board Policies 4119.21, 4219.21 and 4319.21, Professional Standards, and their corresponding exhibits, further support the district's expectations of employees to conduct themselves in an ethical and appropriate manner. These policies encourage district employees to "accept as guiding principles the professional standards and codes of ethics adopted by educational or professional associations to which they may belong." Inappropriate employee conduct is also defined within this policy.
5. Advisory board members and employees designated in the district's conflict of interest code (Board Bylaw 9270) are required by Government Code 87500 to annually file a statement of economic interests/Form 700 to disclose any assets and income that may be materially affected by official actions. Exhibit 9270 and the related appendix identifying disclosure categories and positions were updated December 7, 2016. However, the online version of the exhibit does not include the executed resolution or the current designated positions list.

6. The revised Exhibit provided to FCMAT was modified to reflect specific administrative positions of the district. The former disclosure categories were more generalized and listed administrative positions the district does not have, such as assistant/associate superintendents. However, in making revisions, the generalized categories of director and principal were removed and replaced with specific director positions, and only one principal position; no other principal positions were listed.
7. This detail directed at specific job titles as opposed to generalized categories is uncommon and will require modification any time position titles are revised. Additionally, it allows the opportunity to exclude positions that should otherwise be required to submit Form 700. Administrative positions with purchase authorization authority are customarily included as designated positions. Modifying the list to include generalized categories for executive director, director and principal as opposed to listing each specific title alleviates this issue.
8. FCMAT was provided with a list of employees responsible for completing Form 700. Discrepancies were noted between the employees/positions on the list and Exhibit 9270. The list of specific employees in designated disclosure category positions should be routinely updated to ensure the staff member assigned the responsibility for collection and accountability knows who must complete Form 700.
9. At the time of FCMAT's fieldwork, the district was in the process of collecting Form 700 submissions for the period January 1, 2016 through December 31, 2016, which were due by April 1, 2017. FCMAT's review of the forms provided identified deficiencies including forms that were incomplete; missing dates, jurisdiction, statement type and/or interest disclosure. Further, while a completed form was provided for every position on the list that existed prior to the December 2016 policy update, it does not include all employees/positions that were required to file Form 700 for the 2016 reporting period after the exhibit was revised. As a result, employees in the designated positions included in the previous exhibit did not complete form 700s.
10. Many changes were made to administrative positions during 2016 and 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 two forms were provided for positions/employees assuming office during the period and no submissions were provided for positions/employees leaving office.
11. 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.
12. 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. Deficiencies in internal control in numerous functional areas of business practice continue to leave the district's assets susceptible to theft or fraud.

13. Formal operational policies and procedures help to establish protocols for the completion, review and oversight of routine functions of the business office. When properly designed, implemented and followed, written procedures improve the effectiveness of the internal control structure and offer reasonable assurance that the risk of fraud, misappropriation of funds or other illegal acts is reduced and that occurrences will be detected in a timely manner. The district has engaged external consultants to assist with the assessment of duties in the business office and the development, documentation and training of processes and procedures for routine business office activities. The district expects consideration of the internal control system as part of these services.
14. 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
15. The district's Business Services Division Procedures Manual 2016-2017 provides a launching point for the consulting team in the development of a solid internal control system founded in written standards regarding how transactions for the business office, school sites and other district departments are processed. The district also has many written procedures in the Administrative Handbook, which is accessible from a district web link; however, these procedures support the processes for administrators to follow and are not standard operating procedures for routine duties of each business office employee's desk.
16. Processes and procedures for routine business activities are the foundation of strong internal control, but will be ineffective unless implemented in practice, monitored, evaluated and enforced. In addition to the consultant contract noted above, the district authorized a new director, compliance and internal controls position and was seeking qualified candidates at the time of FCMAT's fieldwork. The duties described for this position focus on evaluating and monitoring the adequacy and effectiveness of the district's internal control structure.
17. In addition to a sound system of internal controls that require proper segregation of duties and management oversight, establishing and maintaining a fraud prevention program is essential to fraud deterrence. 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.

18. The district recently implemented the WeTip program offered through its risk management provider, which promotes a hotline for anonymous reporting of tips related to crimes such as workers' compensation fraud, discrimination, harassment, threats, safety violations, burglary and weapons. The implementation of this program assists in increasing awareness relative to fraud prevention.
19. FCMAT's observations during site visits and interviews with staff indicate that the placement of posters promoting the program throughout campuses has been limited. Program promotion with multiple postings throughout campuses, including department and student notice boards, would help create program awareness and convey a high level of attention by the administration regarding fraud prevention. Access to WeTip program information should be accessible from a prominent location on the district's website.
20. The district has established annual employee notifications 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 with the district's Code of Ethics. It further communicates that, "The Board of Education expects district employees to maintain the highest ethical standards, exhibit professional behavior, follow district policies and regulations, abide by state and federal laws, and exercise good judgement..." While certificated and classified employee handbooks have no content pertaining to the district's Code of Ethics, the Substitute Teacher Handbook does include a section relative to the State of California Code of Ethics of the Teaching Profession. The Substitute Classified Employee Handbook includes a section on professional standards addressing ethical standards and the obligation relative to exercising care in professional conduct.
21. Communication, training and routine monitoring are essential to ensure control activities are successful and effective. The district conducted several meetings and trainings within each administrative department during the period under review, some included school site administrators and office personnel, but most were focused on the district business office and IT Department personnel responsible for student data and CALPADS. The district conducted an annual administrator and office manager training that included an overview of procedures for select operational areas including procurement, absence reporting, timesheet preparation, accounts payable, travel and conference, mileage and fieldtrips.
22. FCMAT also observed some email communications sent to school site administrators and support staff describing responsibilities relative to student attendance and managing parent communications and conferences for students who are chronically absent.
23. 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

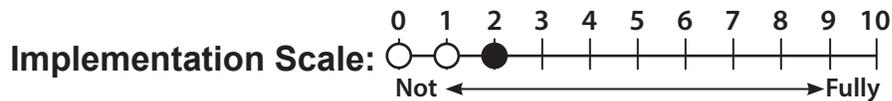
1. The district should routinely review and update board policies and administrative regulations. Department administration and management level staff should actively contribute to the review and proposed revision of policies and regulations specific to their span of authority.
2. The district should ensure that the online board policies, administrative regulations, board bylaws and exhibits are current.
3. The district should re-evaluate revisions made to designated position disclosure categories relative to E 9270 Board Bylaws conflict of interest. Disclosure categories should reflect generalized categories rather than specific positions. All specific positions under each broad category should be required to complete Form 700 upon hire, annually and/or upon separation of employment. The district should establish procedures for collection of Form 700 and ensure the employee(s) assigned responsibility for collecting them are properly trained on the rules of submission including the timeframe covered by the forms, who should complete the form, and how to review submissions to ensure they are complete.
4. 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 responsible for completing Form 700 should be updated frequently to ensure employee title changes and placement of personnel are clear. Form 700 should be completed as part of the hiring and separation from employment process managed by HR then forwarded to the staff member responsible for collection. The staff member responsible for collection of Form 700s should review them for completeness and follow-up where necessary.
5. The district should develop and implement a system of internal control that includes the development of operational procedures, proper segregation of duties and other control activities designed to safeguard district assets and to detect and deter fraud.
6. The district should ensure operational procedures are implemented and monitored to ensure the district operates effectively and efficiently and that the established system adequately prevents, discourages and detects fraud and safeguards district assets. The district should continue efforts in updating the comprehensive policies and procedures manual established 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.
7. The district should routinely review and monitor operational procedures and provide staff training. Vigilant reinforcement of operational procedures is essential to establishing a foundation that provides reasonable assurance that the district's operations and internal controls are effective, efficient, and sound.
8. The district should continue efforts to implement the WeTip program, ensure that all district and school site staff are familiar with the program, posters are displayed on all

campuses and administrative offices, and information is accessible from a prominent location on the district's website. 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.

9. 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.
10. 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
July 2017 Rating: 2



1.3 Internal Control Environment

Professional Standard

The organizational structure clearly identifies key areas of authority and responsibility. Reporting lines in each area are clearly identified and logical. (SAS 55, SAS 78)

Findings

1. The district provided FCMAT with a districtwide organizational chart that outlines three cabinet-level divisions under the state administrator. Organizational charts for each division led by the executive director of human resources, CBO and chief academic officer were also provided; all of which were approved by the state administrator/ advisory board on February 8, 2017. The charts identified established but otherwise vacant positions. The district also maintains a directory of staff organized by department, which is accessible on its website.
2. District administrators and Business Services staff know who their supervisor is and understand the concept of chain of command although some matters are not always directed to the appropriate staff person; rather, some staff report that they go to the person they know will resolve their issue. School site staff reported being aware of the organizational changes that had occurred during this reporting period.
3. During this review period, the director of fiscal services position was vacated and the Business Services Department has been operating for an extended period of time without that leadership position. Staff report that while school site administrators know who to direct their questions to, there is a lack of chain of command for the accounting staff that has resulted from this vacancy. 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. Administrators and managers must regularly communicate with all departments, as well as sites, as duties are reassigned to maintain operational efficiency.
4. Leadership in the district's Business Services Department continue to direct efforts toward evaluating staff assignments and processes for completing essential tasks. Through this process, leadership should also evaluate segregation of duties and make adjustments as necessary.

Recommendations for Recovery

1. The district should continue updating the districtwide organizational charts to reflect staffing changes and to identify all management and district support staff positions under each division_ensuring that lines of reporting are clearly identifiable.
2. The district should distribute organizational charts to all employees after each revision to help ensure staff understand changes as they take place and to communicate where to direct their questions.

3. The leadership should continue efforts assessing current staffing and distribution of duties within the Business Services Department and communicate to the state administrator their findings. Evaluation of proper segregation of duties should be a part of this process.
4. A list of district office employees and job duties should be routinely updated and distributed to all departments and site administrators.
5. Departmental leadership should immediately address and communicate changes to reporting lines of authority when vacancies occur, even when temporary in nature, and actively enforce the chain of command by directing questions through the appropriate department channels.

Standard Partially Implemented

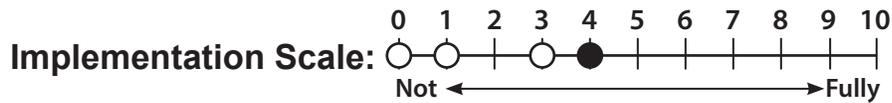
July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 4



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. However, the director of fiscal services resigned in October 2016 and the position was vacant until March 2017. Therefore, some of the planned changes including monthly budget meetings with site administrators, a budget transfer form and electronic timesheets, have not been implemented. Interviews with site staff indicated that some requests for information are not responded to timely by business office staff.
2. While the CBO indicated that he visits sites informally each month for items such as facilities issues and events, site administrators did not indicate that the CBO did so. Consequently, based on the nature of the CBO's reported visits, the sites may not always be aware of his presence. The CBO also reported that he attends the principals' meetings conducted by the state administrator. The CBO also meets at least biweekly with Business Services Department heads.
3. At the time of FCMAT's fieldwork, the CBO had not scheduled routine meetings with each principal, and meetings with principals regarding site budget development had not yet begun. The CBO should schedule routine, for example quarterly, meetings with each principal and 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.
4. In the absence of the director of fiscal services, the CBO has continued to conduct monthly meetings with business office staff and request input for agenda items, which reportedly include matters such as processes, procedures and upcoming events.
5. Interviews with staff indicated that interdepartmental communications are continuous between the Business Services and Human Resources departments as leadership works to assess interdependent activities and procedures, evaluate their effectiveness and revise existing or establish new procedures. Applicable staff members from the two departments meet routinely to discuss issues such as position control and payroll.

6. During this review period, the Inglewood Unified School District Administrative Handbook was posted to the district's website. The handbook includes a section for the Business Services Division, which has numerous links to items such as the business services directory with staff names and contact information, procedures and forms. Site staff also indicated that they have received the business services directory.
7. The district has a Business Services Division Procedure Manual 2016-17. Some sections of the manual have been revised during this review period; however, others, such as purchasing, have not been revised. In addition, the documents provided to FCMAT did not include a table of contents, so it is unknown if FCMAT received the entire manual. The business office has posted sections of the manual to the online Administrative Handbook.

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.)

At the January 11, 2017 board meeting, the state administrator approved a consultant agreement for business and financial services. The agreement includes assistance with updating policies and procedures, developing manuals and providing staff training.

8. 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.

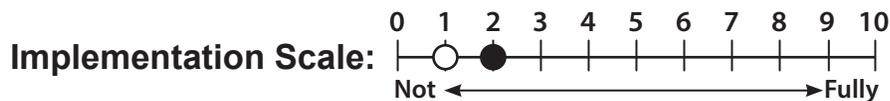
Recommendations for Recovery

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 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.
4. The CBO and new director of fiscal services should conduct monthly meetings with business office staff, request input from staff on agenda items and provide written agendas for each meeting.
5. The Business Services and Human Resources departments should continue to routinely conduct meetings with staff members from both departments.
6. The district should provide an updated list each year that indicates who is responsible for each function in the business office to all school sites and departments.
7. The district should establish formalized policies and procedures for each business office department, and continue to 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. The latest version of the entire manual should be posted online, and each school site and department should be informed of its location.

Standard Partially Implemented

July 2013 Rating: 1
 July 2014 Rating: 1
 July 2015 Rating: 1
 July 2016 Rating: 1
 July 2017 Rating: 2



2.3 Inter- and Intradepartmental Communications

Professional Standard

The board is engaged in understanding the fiscal status of the LEA, for the current and two subsequent fiscal years. The board prioritizes LEA fiscal issues, and expects reports to align the LEA's financial performance with its goals and objectives. Agenda items associated with business and fiscal issues are discussed at board meetings, with questions asked until understanding is reached prior to any action.

Findings

1. All seats on the district's five-member elected board, referred to as an advisory board, are filled. Documents provided to FCMAT indicate that four of the five advisory board members have completed the California School Boards Association (CSBA) Masters in Governance Program. The program includes courses in the following areas: Foundations of Effective Governance/Setting Direction, Policy & Judicial Review/Student Learning & Achievement, School Finance, Human Resources/Collective Bargaining, and Community Relations & Advocacy/Governance Integration.
2. A review of the agendas and minutes posted on the district's website indicate that there have been 21 board meetings from May 2016 through March 2017; 10 were special board meetings. Minutes show that three or more members were present at 16 of the meetings. However, minutes for the February 22, 2017 meeting were not posted online; therefore, the number of advisory board members who attended this meeting is unknown.
3. Interviews with the state administrator and advisory board members indicated that advisory board members are engaged and ask questions at meetings. However, board meeting minutes do not routinely indicate the level of discussion. It is essential for the advisory board members to continue to regularly attend meetings to gain a broader understanding of their role and the district's fiscal matters.
4. Many of the district's routine fiscal matters such as approval/ratification of purchase orders, approval of vendor/payroll warrant resolutions, approval/ratification of travel expenditures/conference requests, and numerous contracts and consultant agreements are presented at regular board meetings. However, 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 advisory 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, advisory board members are encouraged to discuss and ask questions regarding agenda items.

5. Interviews with the state administrator and advisory board members indicated that board agendas and backup materials are provided on the Friday prior to each regular board meeting, which is conducted the following Wednesday. Board agendas and materials 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 and minutes for meetings conducted from May 2016 through March 2017 found that information regarding the rationale and fiscal impact of items is included directly on the board agendas.
7. In reviewing the agenda and backup materials for the March 15, 2017 special board meeting, FCMAT found that the 2016-17 second interim budget documents originally posted to the website had been revised and reposted prior to the meeting. The budget presentation given at the board meeting included information from the revised documents; however, attendees were not informed that the original documents had been revised and reposted. Revisions to backup materials are sometimes necessary, but to avoid confusion, an announcement should be made at the affected board meeting if an item was posted and subsequently changed.
8. There is no evidence that the advisory board participates in budget development; however, interviews with administration and advisory board members indicated that the board continues to gain a better understanding of the budget and the district's financial condition. 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.

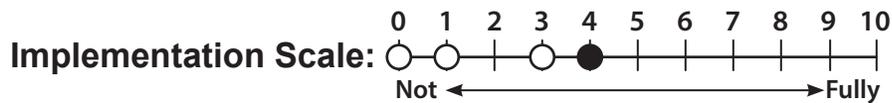
Recommendations for Recovery

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

4. Board agendas and supporting documentation for regular board meetings should continue to be provided to the advisory board members at least 72 hours before each regularly scheduled board meeting.
5. The district should ensure that an announcement is made at the affected board meeting if an agenda item was posted and subsequently changed. The district should conduct and the advisory board members should attend budget study sessions and workshops to gain a stronger understanding of the district's budget, financial condition and fiscal decisions.

Standard Partially Implemented

July 2013 Rating: 0
July 2014 Rating: 0
July 2015 Rating: 1
July 2016 Rating: 3
July 2017 Rating: 4



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 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. During the prior review period, the CBO's and director of fiscal service's focus were to begin assessing processes and procedures and provide hands-on training in areas of identifiable weakness. Following the resignation of the director of fiscal services, the state administrator approved a consultant agreement for business and financial services. Services provided by the consultant group includes assisting with the duties of the director of fiscal services position, developing manuals and providing staff training.
 7. Professional development training forms, completed by several business office staff members, show the names and dates of 2015-16 and/or 2016-17 classes attended. The workshops attended by staff members are primarily offered through the county office in content areas of their position and/or roles and responsibilities. However, during this review period, some staff members attended training offered by other organizations such as the California Association of School Business Officials and School Services of California. Business office staff acknowledged that they are encouraged to attend professional development activities; staff are responsible for identifying opportunities and requesting approval to attend, and the CBO indicated that management also suggests training opportunities in areas of needed improvement. Documents provided to FCMAT indicate that professional development and training are topics of discussion at some of the business office staff meetings; however, there is no structured schedule or system to identify focused training needs, and documented formalized staff development plans have not been created.
 8. 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

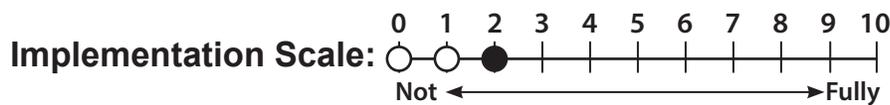
1. A formal staff development plan should be developed for the Business Services Department targeted to specific district goals and/or objectives. The district should evaluate the areas associated with standardized procedures of the business office and evaluate the skill levels of each staff member. 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 other professional organizations and seek additional fiscal training and guidance, such as that provided by the consultant group, 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 scheduled to attend to fulfill professional development expectations.

Standard Partially Implemented

July 2013 Rating: 0
July 2014 Rating: 0
July 2015 Rating: 1
July 2016 Rating: 1
July 2017 Rating: 2



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. During this review period, business office representatives provided training at the summer 2016 administrator retreat. Topics included payroll, purchasing, travel and conference, and field trips, and information was provided regarding Business Services Division forms and procedures available on the district's website. Some of this information was also provided to office managers and site secretaries at meetings hosted by the Educational Services Division in January and February 2017. The district provided documentation indicating that purchase requisition training was offered to PeopleSoft users on February 7 and 8, 2017. However, the document did not include a list of attendees, so FCMAT was unable 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, personnel requisitions, 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. The district should ensure that school site/department staff members receive annual trainings to update or correct routine business practices, and all staff members who are new to the district, site/department or position should receive training upon assuming the position.

Standard Partially Implemented

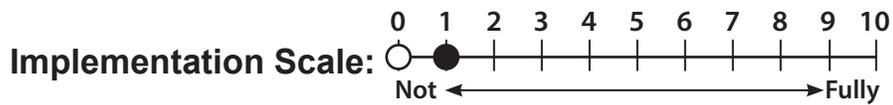
July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0

July 2017 Rating: 1



4.2 Internal Audit

Professional Standard

Internal audit findings are reported on a timely basis to the audit committee, board and administration, as appropriate. Management then takes timely action to follow up and resolve audit findings.

Findings

1. The primary objective of an internal audit is to provide the district management with an independent assessment of monitoring systems, review procedures, authorization processes, and organization risk and controls. Internal audits also provide an opportunity for the district to improve and mitigate overall risk, including the detection of fraud or misappropriation of funds by employees in the normal course of business. The district is in the process of establishing 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 apportionment or payment of a penalty because of an audit exception for ADA or other related data, such as federally funded programs in compliance with Title 2, Code of Federal Regulations (2 CFR), Subtitle A, Chapter II, Part 225, that do not comply with statutory requirements as a condition of apportionment. The district does not have an audit finding policy or administrative regulation that establishes the procedure to address audit findings in a timely manner. Interviews with district staff indicate that a "corrective action plan" process is being developed. 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. A new internal audit position (director, compliance and internal controls) was approved at the January 11, 2017 board meeting. Candidate interviews were scheduled to take place shortly after FCMAT's fieldwork. Position duties include following up on independent and external third party audits and investigations.
4. 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, and the 2014-15 report was not finalized at the time of FCMAT's fieldwork. The 2013-14 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 may be due to the late completion and filing of the audit report as well as delayed or unsuccessful efforts to address the findings.

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

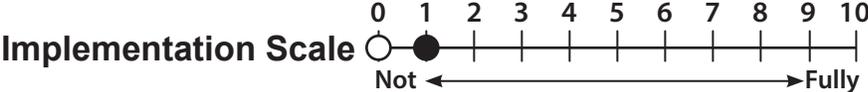
5. Upper-level Business Services Department staff indicated that the district has contracted with several business services consultants in an effort to implement better internal audit practices and to identify and address structural weaknesses in the district's payroll and accounts payable processes. Warrants issued from the revolving fund account increased by 35% between the period of November 2015-January 2016 (26 warrants) to the period of November 2016-January 2017 (35 warrants). Documentation shows that outstanding advances to former board members dating back to June 2012 continue to be listed on the reconciliation.
6. Efforts to address structural weaknesses in district payroll processes include the implementation of written procedures. Issues with insufficient time to process hourly payroll have caused earlier deadlines for submission of timecards for payroll processing. This has resulted in more revolving fund checks. There are still no identifiable control mechanisms to reconcile the timecard hours to the hourly payroll. A separate review of payroll data is taking place before the generation of warrants, but it is solely related to the number of checks generated and there is no management review of the reconciliation.
7. Interviews indicated that two managers approve overtime. The supervising manager initiates and a manager in the Business Services Department approves for payment. Interviews also indicated that the reviewing manager does not monitor, check or control the allocation of overtime and defers to the immediate supervisor.

Recommendations for Recovery

1. The district should adopt board policies and administrative regulations to establish an internal audit function, in tandem with the director, compliance and internal controls position. The district should fill this new position with a qualified professional. An audit committee should be established and develop specific procedures for following up on internal audit issues, 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 former board members.
8. The district should hire, train and cross-train sufficient qualified 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 more controls should be implemented. The district should adopt board policy and develop procedures and approvals to address the review of overtime and payroll overpayments to staff, and take measures to obtain repayment.

Standard Partially Implemented

July 2013 Rating: 0
July 2014 Rating: 0
July 2015 Rating: 0
July 2016 Rating: 0
July 2017 Rating: 1



5.1 Budget Development Process

Professional Standard

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

Findings

1. Interviews with administration and advisory board members indicated that the advisory board was not involved in the budget development process. However, as discussed in Standard 2.3, advisory board members' attendance and participation at board meetings has continued during this review period. Interviews indicated that they are engaged and ask questions at meetings, and continue to gain an understanding of the budget and the district's financial condition.
2. The online agenda for the June 1, 2016 special board meeting included the standardized account code structure (SACS) documents, multiyear financial projections, and current and subsequent year cash flow relative to the 2015-16 third interim financial report. The CBO provided a PowerPoint presentation at the meeting with a summary of significant changes that occurred following the second interim reporting period. The presentation showed revenues, expenditures and the projected ending fund balance for the 2015-16, 2016-17 and 2017-18 fiscal years. The meeting minutes indicate that the third interim financial report was approved, but do not indicate if advisory board members asked questions or engaged in conversation about the report before its approval.
3. The online agenda for the June 29, 2016 special board meeting included the adoption of the 2016-17 budget and provided the SACS documents and a PowerPoint presentation as attachments. A written narrative report included information such as revenues, expenditures, enrollment and ADA, and some budget and multiyear assumptions for the cost-of-living (COLA) and employer contributions for STRS and PERS; however, the narrative was not included in the online agenda. The meeting minutes indicate that the CBO gave a presentation and that the 2016-17 budget was approved, but do not indicate if advisory board members asked questions or engaged in conversation about the budget before its approval.
4. The online agendas for the December 14, 2016 and March 15, 2017 special board meetings included the SACS documents for the first interim and second interim budget reports, respectively. A written narrative report and PowerPoint presentation was developed for each of these reporting periods, but the documents were not included in the online agenda. Meeting minutes indicate that the CBO gave a presentation at each board meeting and that the budgets were approved, but 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, written narratives and PowerPoint presentations were used during this review period to help communicate financial information. However, the written narrative information should include all of the assumptions used to develop the budget and each interim report and should be included in the online agenda backup materials. 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 and timely 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 state administrator presented and approved the Inglewood Unified School District Recovery Plan at the February 10, 2016 board meeting. Interviews indicated that the plan has not been updated or revised since that time.

Recommendations for Recovery

1. The district should assign staff members from district departments such as Business Services, 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. Advisory 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 revise its recovery plan as needed and include the advisory board and community throughout the process.

Standard Partially Implemented

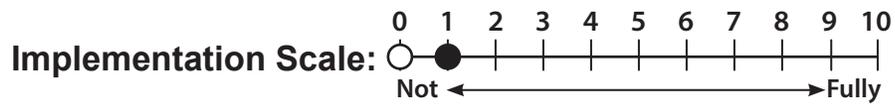
July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 1

July 2017 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 instructional issues from those affected, including the board, staff, community and employee associations, is the Local Control and Accountability Plan (LCAP), a comprehensive district plan that must be aligned with the budget. Per Education Code Section 52060, the district's LCAP is to include a description of its annual goals for pupils to be achieved for each of the state priorities and for any additional local priorities. The LCAP should provide district staff with the information necessary to develop a budget and to accomplish the actions necessary to achieve the district's goals. The following depicts how the plan was handled at the district during this review period:
 - A public hearing for presentation of the 2016-2019 LCAP was held at a special board meeting on June 27, 2016. During this meeting, district staff presented the LCAP and an opportunity for public comments was provided. The minutes do not indicate if any speakers addressed the state administrator and advisory board regarding the LCAP. The minutes show that all five of the advisory board members were present.
 - The state administrator approved the 2016-2019 LCAP at the June 29, 2016 special board meeting, prior to adoption of the 2016-17 budget. The minutes indicate that one person addressed the state administrator and advisory board regarding the LCAP during the public comments portion of the meeting. The minutes show that all five of the advisory board members were present.
 - A document titled LCAP Meeting Dates 2015-16 was provided to FCMAT, which included update and input meeting dates and timeframes for several groups including: District English Language Advisory Committee/District Advisory Committee, principals/directors, Educational Advisory Committee, bargaining units, school site councils, Parent Advisory Committee, and the community. However, evidence was not provided regarding how and to whom this information was disseminated and who attended the meetings.
2. Education Code Section 52060 states, "The governing board of a school district shall consult with teachers, principals, administrators, other school personnel, local bargaining units of the school district, parents, and pupils in developing a local control and accountability plan." Such meetings are opportunities to involve the board, community, employee associations, and other affected parties to satisfy the required LCAP engagement, seek input for the budget development process, and build transparency.

3. Interviews during this review period indicated minimal engagement thus far by stakeholders regarding the 2017-18 LCAP, but that some of those affected had recently been contacted regarding LCAP meetings. Interviews further indicated that more work needs to be done to align the budget to the LCAP.
4. Standard 6.1 of this report provides additional information on the public hearing and adoption processes for the LCAP and budget.
5. 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. Interviews during the prior review period indicated that the district no longer had this committee. However, the CBO reported that an internal budget advisory committee was formed during the current review period, which includes the CBO, director of fiscal services and other department leaders. The CBO also expressed plans to expand committee membership in the future to include staff, parents and community members. Another method the district can utilize to promote community acceptance trust, and openness and obtain input for budget development is the implementation of a budget advisory committee.
6. During 2015-16 budget development, the district calendared small budget meetings with site administrators and department managers to formulate its budgets. However, interviews indicated that individual meetings for 2016-17 budget development had just begun at the time of last year's fieldwork, and during the current review period individual meetings had not been scheduled regarding 2017-18 budget development.

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 district should ensure that the LCAP guides budget development and is incorporated in the budgeting process.
3. The district should consider expanding the budget advisory committee to include staff and community representatives.
4. The district should conduct timely meetings with site administrators and department managers regarding budget development.

Standard Partially Implemented

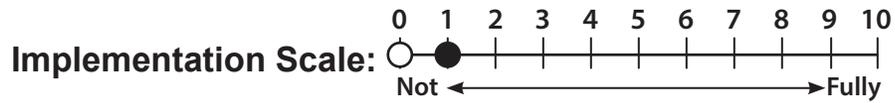
July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 1



5.3 Budget Development Process

Professional Standard

The LEA has clear policies and processes to analyze resources and allocations to ensure that they align with strategic planning objectives and that the budget reflects the LEA's priorities. The budget office has a technical process to build the preliminary budget that includes revenue and expenditure projections, the identification of carryovers and accruals, and any plans for expenditure reductions. The LEA utilizes formulas for allocating funds to school sites and departments. This may include staffing ratios, supply allocations, etc. Standardized budget worksheets are used to communicate budget requests, budget allocations, formulas applied and guidelines. A budget calendar contains statutory due dates and major budget development milestones.

Findings

1. Board Policy 3000, Concepts and Roles, 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, the adopted budget narrative documents do not include discussion of the LCAP, and the extent of its inclusion in the 2016-17 budget development process is unclear. 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. However, the 2016-17 adopted budget narrative documents do not include discussion of the recovery plan, and the extent of its inclusion in the budget development process is unclear.
4. 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 provided school site

administrators with information on how their budget allocations were determined and included formula allocations for various resource categories. A budget workbook was included with the manual, which contained unrestricted and restricted funding sources and staffing allocations. Based on the information provided to FCMAT, these documents were not updated and used in 2016-17 budget development.

5. Documents provided to FCMAT regarding 2016-17 budget development included: School Site 2016-17 Budget Development, dated March 20, 2016, which lists information needed from various departments and site administrators to begin the budget process; Inglewood Unified School District Staffing Formulas 2016-17, which includes some certificated, administrative and classified staffing ratios used to determine estimated staffing allocations; and Estimated Categorical Entitlements and Allocations 2016-2017, which includes information regarding Title I allocations for school sites.

Interviews indicated that the CBO and executive director of human resources had completed the 2017-18 enrollment and staffing projections. A new director of fiscal services was hired in March 2017, and at the time of FCMAT's fieldwork, 2017-18 budget development meetings with principals and department managers were not yet scheduled. FCMAT was not provided with standardized budget worksheets used to communicate budget requests and budget allocations.

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. As further discussed in Standard 7.3, the position control system has not been properly maintained during this review period.
7. FCMAT was not provided with a 2016-17 or a 2017-18 budget development calendar.
8. As indicated in previous reporting periods, 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 waiver for excess carryover beyond the 15% allowance. The 2016-17 second interim report shows a Title I restricted balance of approximately \$2.9 million. As further discussed in Standard 7.2, the district is in jeopardy of losing \$2.2 million due to excessive carryover.

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 them with training on budget development and monitoring.

4. The district should develop and implement standardized budget worksheets to communicate budget requests and budget allocations.
5. The district should ensure that the position control system is regularly updated for all personnel changes throughout the fiscal year and reviewed by management for accuracy.
6. 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.
7. 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.
8. The district should ensure that budgets are monitored throughout the year and that restricted resources do not exceed allowable carryover balances since this may necessitate the return of funds to the grantor.

Standard Partially Implemented

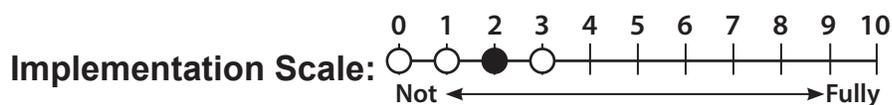
July 2013 Rating: 0

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 2

July 2017 Rating: 2



6.1 Budget Adoption, Reporting, and Audits

Legal Standard

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

Findings

1. Education Code (EC) Sections 42127(a)(1) and 52062 require school districts to hold two separate public board meetings at least one day apart. The first meeting is for the LCAP and budget public hearings, and the second is for the LCAP and budget adoptions. The LCAP item must precede the budget item at each meeting (EC 42127(a)(2)(A)). The public hearings require 72 hours public notice and both the LCAP and the budget must be adopted on or before July 1 each year.

The district conducted the two public hearings at its June 27, 2016 board meeting. The purpose of the first public hearing was to seek public input on the district's draft LCAP. A second public hearing followed seeking public input on the 2016-17 proposed budget.

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.

The agenda for the June 27, 2016 meeting states that the LCAP would be presented for approval, followed by the approval of the 2016-17 proposed budget, at the district's June 29, 2016 meeting. The June 29, 2016 meeting minutes indicate that the 2016-2019 LCAP and the 2016-17 budget were adopted in the proper order.

3. The district prepared its 2016-17 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. County office staff indicated that the budget was received timely. FCMAT was provided a draft copy of the county office budget review letter dated August 9, 2016, which stated that the county office reviewed and approved the district's 2016-17 LCAP and budget.

Recommendations for Recovery

1. The district should continue to hold public hearings for its LCAP and proposed budget at least 24 hours prior to the board meeting to adopt the LCAP and budget, on or before July 1 of each year, in accordance with Education Code Section 52062, and ensure action on the

LCAP precedes action on the proposed budget in accordance with Education Code Section 42127(a)(2)(A).

2. The district should continue to file its adopted budget with the county superintendent of schools within five days of its adoption or by July 1, whichever occurs first.

Standard Fully Implemented

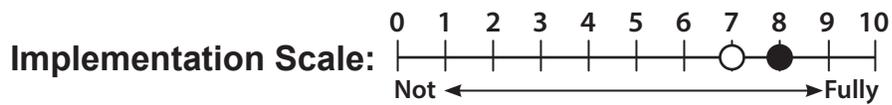
July 2013 Rating: 7

July 2014 Rating: 8

July 2015 Rating: 7

July 2016 Rating: 7

July 2017 Rating: 8



6.2 Budget Adoption, Reporting, and Audits

Legal Standard

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

Finding

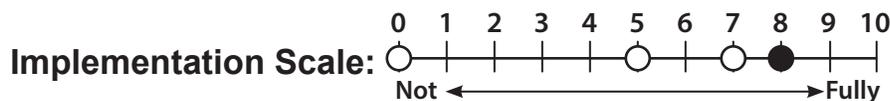
1. Governor Jerry Brown signed the 2016-17 State Budget Act on June 27, 2016, which closely emulated the provisions outlined in the May Revision upon which the district's adopted budget was based. The state administrator approved the 2016-17 budget at the district's special board meeting on June 29, 2016. No revisions subsequent to adoption were necessary to comply with Education Code Section 42127(h), which requires the district to inform the public of any material changes in the state budget that would affect the budget previously adopted by the district.

Recommendation for Recovery

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

Standard Fully Implemented

July 2013 Rating: 0
July 2014 Rating: 0
July 2015 Rating: 5
July 2016 Rating: 7
July 2017 Rating: 8



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:
 - 2015-16 third interim report, approved at a special board meeting on June 1, 2016
 - 2016-17 first interim report, approved at a special board meeting on December 14, 2016
 - 2016-17 second interim report, approved at a special board meeting on March 15, 2017

Financial reports for each interim reporting period submitted to the county office during this review period were in the SACS format; and although not all conditions in the criteria and standards section were met, they included assessments of the district's fiscal stability for each of the criteria and standards measured by data included in the SACS supplemental reports.

2. Because the district filed a qualified certification for its 2015-16 second interim report, it was required to submit financial statement projections of its fund and cash balances through June 30, 2016, for the period ending April 30, 2016. This is commonly referred to as a third interim report. The district complied with this requirement, and the state administrator approved the third interim report on June 1, 2016.
3. EC 42130 requires that the first interim report describe the district's financial and budget status for the period ending October 31, 2016 and to be approved by the district's governing board within 45 days, or December 15, 2016. Board agenda backup documentation and minutes of the district's December 14, 2016 special board meeting indicate approval of a qualified certification of the first interim report in compliance with EC 42130.
4. EC 42130 requires that the second interim report describe the district's financial and budget status for the period ending January 31, 2017 and be approved by the district's board within 45 days, or March 17, 2017. The documentation supporting the March 15, 2017 special board meeting agenda item indicated that the district would certify its second interim report as qualified in compliance with EC 42130.
5. Inquiries with county office staff confirmed that the district submitted interim reports within the appropriate timelines. The county office's review letter for the district's 2015-16 third interim report was dated June 21, 2016, and the review letter for the

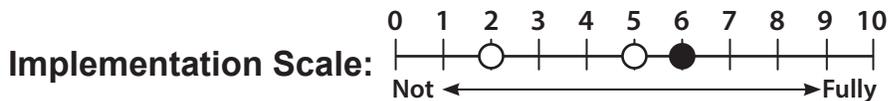
2016-17 first interim budget report was dated December 29, 2016. The county office's review letter for the district's 2016-17 second interim budget was provided to FCMAT in draft form and dated March 30, 2017. The letters for the first and second interim reports continue to note that while the district appears to have made progress implementing the fiscal recovery plan, significant portions of the plan remain under development and are subject to revisions before being implemented in various phases.

Recommendations for Recovery

1. The district should continue to ensure that all interim reports comply with the conditions and timelines established in EC 42130 et. seq.
2. The district should continue to ensure that all budget reports are approved by the board/ state administrator and filed with the county office on time, and include a plan to meet all financial criteria and standards for the district's budget.

Standard Partially Implemented

July 2013 Rating: 2
July 2014 Rating: 2
July 2015 Rating: 5
July 2016 Rating: 5
July 2017 Rating: 6



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.

Budget availability is determined for the overall site or department budget, not at the object code level; therefore, some object codes can have large negative balances and others positive balances. The district utilizes the PeopleSoft financial system for centralized budgeting and purchase requisition processing. Although a hard stop is preferable for processing purchase requisitions, the district uses a soft stop, which allows business office staff to override warnings when the budget category has insufficient funds.

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 would provide adequate controls, but involves considerable staff training for school sites and departments.

2. The business office fiscal services analyst has the responsibility to review purchase requisitions for overall budget availability and verify sufficient budget appropriation before the purchase requisition is forwarded to purchasing for further processing. Prior to this review period, the director of fiscal services provided a secondary review to ensure adequate budget availability; however, this position was vacant for approximately five months during this review period. In the absence of the director of fiscal services, the CBO should provide a secondary review, which has not occurred.
3. The district retained the services of consultants to mentor the CBO on how to prepare and execute a budget, monitor the budget and develop multiyear projections. Several meetings have been scheduled and subsequently canceled. Most recently a consultant has analyzed special education accounts and large carryover balances in restricted programs and made recommendations to transfer unrestricted expenditures that meet the requirements for various restricted programs. The CBO and/or director of fiscal services positions would normally perform these functions.

During this review period, the district hired a fiscal director from another school district as a consultant to prepare the adopted budget and interim reports and make recommendations to the CBO. Many of the recommendations from consultants for further budget analysis had not occurred at the time of FCMAT's fieldwork.

FCMAT continues to recommend that business office staffing be reviewed to ensure staff have the necessary skills, are properly trained and held accountable to perform essential functions. Critical functions that include basic budgeting practices such as budget monitoring, proper alignment of budget to actual revenue and expenditures, purchase requisition review, and management of budget transfers are not occurring. The result is an unrealistic budget that has millions of dollars of overstatements and understatements in major object codes, poor internal control features and unrealistic multiyear financial projections.

4. The 2016-17 adopted, first and second interim budgets did not include necessary adjustments to align revenues with expenditures in federal programs, special education and several other categorical programs totaling several millions of dollars. The following represents a sampling of significant budget observations by FCMAT during this reporting period.
 - The special education budget adjustments prepared for the third interim report by the consultant indicate a budget understatement of at least \$2.5 million, and possibly more with outstanding encumbrances totaling \$10 million for NPS contracts.
 - Restricted carryover funds from the 2015-16 fiscal year total \$1,758,538 as reported in the unaudited actuals; this total does not include categorical programs with unearned (deferred) revenue balances. By second interim, restricted balances totaled \$8,137,409 of which \$4,244,041 represents Title I, Title II, Title III and federal Special Education IDEA.
 - Of the Title I funding carryover totaling in excess of \$3.0 million dollars, approximately \$2.2 million is in jeopardy representing unspent funds in excess of the 15% allowable carryover threshold. Federal requirements allow a maximum of 15% carryover without a waiver; however, the district is not eligible for a federal program waiver because it previously filed one within the last three years.
 - Educator Effectiveness, a program enacted in 2015 that authorized one-time funds to be spent over a three-year period to provide beginning teacher and administrator training; professional development; and promote educator quality and effectiveness, has yet to be budgeted. Revenue received totaling \$810,703 listed in the restricted fund balance at 2016-17 second interim must be spent by June 30, 2018 or returned to the state of California.
 - The district has not completed an expenditure budget for the Special Education Mental Health Services program for at least two fiscal years. This program has \$710,462 in the restricted fund balance according to the 2016-17 second interim report.

Management should ensure that encumbrances are reviewed for validity, carryover dollars are budgeted, and sites are encouraged to use these funds during the fiscal period grants are authorized.

5. 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 has not been 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 made without supporting documentation. The following examples of unrestricted budget to actuals at the 2016-17 second interim reveal that budget monitoring and the appropriate level of budget transfer and/or budget analysis activity has not occurred. In some cases, amounts budgeted at adoption are over- or under-budgeted.

Description	Original Budget	Projected Budget at Second Interim	Actuals to Date at Second Interim	Notes
In-lieu Transfers to Charter Schools	\$5,861,203	\$3,701,666	\$39,351	Overstated at adoption compared with 2015-16 Unaudited Actuals. Inadequate cash transfers to charter schools by January 31, 2017 which should occur monthly.
Interest Earnings	160,000	160,000	46,458	Overbudgeted based on two quarters' earnings.
Teacher Salaries - 1100	29,861,040	30,761,004	16,317,621	Should analyze -could be understated. Prior year actuals \$31.7M.
Supervisor aAdministrator Salaries - 1300	3,786,677	4,400,372	2,246,593	Large increase since adoption. Prior year actuals \$4.2M, adoption may have been understated.
Classified Support Salaries -2200	4,609,255	3,903,779	1,997,459	Large decrease since adoption. Prior year actuals \$4.0M, adoption may have been overstated.
Health & Welfare - 3400	10,056,249	10,206,274	4,446,477	Needs analysis, may be overstated. Prior year actuals \$9.5M.
Books & Supplies - 4000	1,110,974	3,406,223	2,065,454	Large increase in budget. Adoption could have been understated.
Insurance – 5400	1,550,000	1,550,000	1,609,530	Actuals higher than budget.
Professional Services - 5800	5,815,995	5,877,653	1,319,340	Needs analysis as actuals are considerably lower than budget.

7. FCMAT found that special education resource accounts are underbudgeted, misaligned with actual expenditures, and overencumbered with purchase requisitions for NPS student placements. Management should establish procedures to review the initial authorization process for student services identified in each student's Individual Educational Program (IEP); annually review the continuance of service and associated staffing levels; and compare these services and staffing levels to vendor invoices, open contracts and encumbrances.
8. The chart below reflects expenditure information available as of March 10, 2017 for all special education resources combined. Based on the information below, the district failed to properly budget for 2016-17 special education expenditures. The budget was reduced by approximately \$2.7 million from the actual expenditures in the prior year, and FCMAT requested but was not provided information regarding whether the encumbrances are a true representation of amounts necessary to pay for NPS contracts outstanding through the end of the fiscal year.

Fiscal Year	Amount	Notes
2014-15 – Actuals	\$27,738,161	
2015-16 – Actuals	\$30,473,742	Increased over previous year by \$2,735,581
2016-17 – Budget	\$27,761,901	Under prior year budget by \$2,711,841
2016-17 – Actuals	\$15,573,354	As of 3/10/2017
2016-17 – Encumbrances	\$10,800,556	Outstanding purchase orders primarily for NPS student placements as of 3/10/2017

9. At second interim 2016-17, special education encroachment is \$19,544,835, or approximately 23.5% of the current unrestricted general fund operating budget. The district anticipates this to increase by \$1.5 million with the third interim report to \$21,044,835. The district is contributing extremely large levels of unrestricted dollars to support special education costs. Internal controls and procedures need to be developed and implemented to properly project expenditures and special education cost containment measures need to be investigated. The district should also define procedures and timelines to adequately review open contracts, encumbrances and staffing levels. Interviews with staff confirm that budgeted expenditures and vendor invoice tracking for special education costs including nonpublic school (NPS) lack full accountability. The technician responsible for the special education budgets should possess the necessary skills, be properly trained and held accountable to perform essential functions and oversee these accounts.
10. According to the interview with the special education budget technician, one purchase order is prepared for each NPS contract based on the student's IEP. Contracts are updated for the addition of new students and/or additions to existing services, 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. Because of the number of questions related to special education encumbrances from the district's consultant group, the Business Services Department management should review encumbrances for NPS services at least quarterly.
11. The district has implemented the previous FCMAT recommendation to identify a data technician in the IT 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. FCMAT continues to recommend that the district memorialize this process in writing to ensure that notification continues as the district experiences changes in staffing. 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 previous CBO resigned in September 2015, he left the software format with the district, but interviews with staff indicated they do not use the software to send periodic budget reports. This was further confirmed, as in the previous reporting period, with administrators who stated they do not regularly receive budget reports but can obtain them upon request. An effort during this reporting period

to conduct budget meetings with site administrators did not materialize following the departure of the director of fiscal services. The district should implement the Access program or send financial system budget reports to site and department administrators 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 March 2017 and should ensure that budget reports are sent monthly.

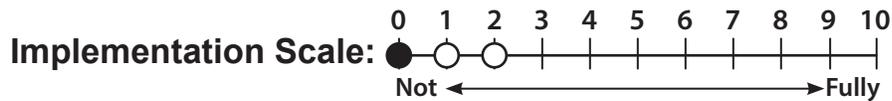
Recommendations for Recovery

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. In the absence of the director of fiscal services, the CBO should provide a secondary budgetary review for purchase requisitions.
5. The district should ensure that the CBO knows how to prepare, execute and monitor the budget, and develop multiyear projections.
6. The district should ensure that its business office consultants' budget analyses and recommendations are reviewed and implemented as appropriate.
7. The district should review business office staffing to ensure staff have the necessary skills, are properly trained and held accountable to perform essential functions.
8. Management should ensure that encumbrances are reviewed for validity, carryover dollars are budgeted and sites are encouraged to use these funds during the period grants are authorized.
9. Management should establish procedures and timelines to review the initial authorization process for student services identified in each student's IEP; annually review the continuance of service and associated staffing levels; and compare these services and staffing levels to vendor invoices, open contracts and encumbrances.
10. The district should continue the process of providing notification to the special education budget technician for all NPS changes that affect the purchase order as well as changes in student enrollment or placements. The district should memorialize this process in writing.

11. Business Services Department management should review encumbrances for NPS services at least quarterly.
12. Staff should ensure that attendance registers accompany NPS vendor invoices and that attendance is captured in the Aeries student information system for funding purposes.
13. The district should send budget reports to site and department administrators at least monthly and encourage administrators and managers to utilize the online capability in PeopleSoft to review their site and/or department budgets.

Standard Not Implemented

July 2013 Rating: 1
July 2014 Rating: 0
July 2015 Rating: 2
July 2016 Rating: 1
July 2017 Rating: 0



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 district fully implemented the position control module approximately two years ago.
2. The position control system provides a link between HRS, payroll and budget; therefore, effective procedures and management oversight are essential elements to ensure that information is updated and revised regularly, and that defined roles between the Human Resources and Business Services Departments are established to ensure separation of duties and continual maintenance of changes in personnel and positions.
3. Each position number 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 for hiring and decision-making.
4. 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. Instead the district has created multiple position control numbers for extra-duty assignments, overtime, substitutes, hourly pay and even "consultant" for business services. The district should combine these like-kind assignments to reduce redundancy and the volume of work for Human Resources and Business Services staff to manage these assignments.
5. Business Services and Human Resources personnel spent several days during the prior 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. After 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. During this review period, several vacant positions that should have been closed continue to exist in the position

control system. According to interviews with members of both departments, position control has not been properly maintained and is, therefore, unreliable. The district should provide adequate review procedures to ensure that closed positions are removed from the position control system immediately.

6. Interviews indicate some tension between administrators of Human Resources and Business Services may be the cause of the breakdown with roles and responsibilities of each department. Human Resources issued layoff notices to several teachers in spring 2016, which caused Business Services to reduce the adopted budget for 2016-17 by \$1.0 million. Interviews indicate that Human Resources then hired “vacant” positions listed in the position control system because these positions were not closed in position control. The positions were reportedly not closed because Human Resources did not issue paperwork to the fiscal services analyst.
7. Tension between these departments diminishes communication and creates an environment where mistakes and misunderstanding of roles and responsibilities can occur. The leaders of the Human Resources and Business Services departments need to work together to provide accurate information and ensure that the operating budget reflects active and authorized positions.
8. Position control used properly is a valuable tool. Although the district has provided position control training to applicable employees in previous reporting periods, it should again be provided, and the business office should review monthly reports available in the position control system to ensure that additions and deletions have been completed and that total full-time equivalent positions, salaries and benefits fairly represent amounts populated in the budget.

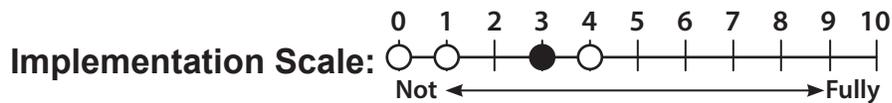
Recommendations for Recovery

1. The district should provide unique position control numbers for each board/state administrator authorized position. The district should consider using lump-sum amounts for stipends, extra duty pay, substitutes, vacation payouts and estimated column movements in the position control system instead of unique position control numbers.
2. The district should provide adequate review procedures to ensure that closed positions are removed from the position control system immediately.
3. Position control should be regularly updated for all personnel changes throughout the fiscal year and reviewed by management for accuracy. Defined roles between the Human Resources and Business Services departments should be established and implemented to ensure separation of duties and continual maintenance of changes in personnel and positions.
4. Management personnel should provide a secondary level of position control review monthly that includes evaluation of additions and deletions as well as an analysis of total full-time equivalent positions, salaries 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 state administrator should ensure that the leaders of the Human Resources and Business Services departments work together to provide accurate information and ensure that the operating budget is reflective of active and authorized positions.
7. The district should provide position control training to applicable staff members.

Standard Partially Implemented

July 2013 Rating: 1
July 2014 Rating: 0
July 2015 Rating: 4
July 2016 Rating: 4
July 2017 Rating: 3



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 four 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 deficit has not been eliminated according to budget projections prepared by staff at 2016-17 budget adoption. The unrestricted general fund shows a structural deficit at budget adoption as follows:

2016-17	(\$1,196,726)
2017-18	(\$602,907)
2018-19	(\$448,339)

By first interim the structural deficit increases in all three years:

2016-17	(\$1,233,848)
2017-18	(\$1,557,397)
2018-19	(\$1,550,571)

By second interim the structural imbalance increases in the 2016-17 and 2017-18 fiscal years; and the 2016-17 deficit doubled from first interim and 2017-18 tripled:

2016-17	(\$2,409,104)
2017-18	(\$4,752,820)

However, the 2018-19 fiscal year shows that revenues exceed expenditures by approximately \$160,000 which is a very meager buffer against unexpected increases in expenditures.

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

2. 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 each of the 2016-17 reporting periods include cash flow projections. At budget adoption, the cash flow document agrees with the budget; however, the first and second interim budgets do not agree with the attached cash flow.

First Interim	Approved Budget	Cash Flow	Difference
Revenues	\$132,768,729	\$132,875,949	\$107,220 Overstated
Expenditures	\$127,137,009	\$127,137,009	\$0

Second Interim	Approved Budget	Cash Flow	Difference
Revenues	\$132,091,260	\$132,328,601	\$237,341 Overstated
Expenditures	\$128,121,493	\$127,809,294	\$312,199 Understated

Each cash flow report assumes that most of the revenues and expenditures are fully received and expended within the fiscal year. To balance in some cases, negative revenues are projected in the accrual column. June cash flow estimates in each reporting period are unrealistic as demonstrated in the table below. The CBO should provide more realistic cash flow projections, including amounts to be accrued after June 30 of each fiscal year along with anticipated collections of accounts receivable and payments of accounts payable.

Adoptedion	May 2017	June 2017	July Accruals 2017
LCFF Revenues	\$7,421,032	\$11,183,545	\$0
Federal Revenues	723,596	1,077,673	(2,839,737)
Other State Revenues	1,094,432	1,126,562	601,547
Local Revenues	392	71,792	(18,469)
Total Revenues	\$9,239,452	\$13,459,572	(\$2,256,659)
Salaries & Benefits	\$8,004,177	\$14,199,520	0
Books & Supplies	494,198	1,054,131	0
Services & Operating	1,238,617	2,662,084	0
Capital Outlay & Other Outgo	1,081,948	5,210,658	0
Total Expenditures	\$10,818,940	\$23,126,393	\$0
General Ledger	4,562	2,313,287	0
Net Cash at June 30, 2017			\$13,084,099

First Interim	May 2017	June 2017	July Accruals 2017
LCFF Revenues	8010-8099	103,729,998	
LCFF Revenues	\$6,996,733	\$13,120,896	\$0
Federal Revenues	895,753	1,904,492	0
Other State Revenues	1,241,684	3,999,896	0
Local Revenues	285	381,941	0
Total Revenues	\$9,134,455	\$19,407,225	\$0
Salaries & Benefits	\$8,174,541	\$12,783,251	0
Books & Supplies	766,543	883,794	0
Services & Operating	1,037,004	5,182,152	0
Capital Outlay & Other Outgo	1,327,667	(452,358)	0
Total Expenditures	\$11,305,755	\$18,396,839	\$0
General Ledger	4,562	2,313,287	0
Net Cash at June 30, 2017			\$17,891,010

Second Interim	May 2017	June 2017	July Accruals 2017
LCFF Revenues	\$7,006,945	\$11,411,494	\$1,719,614
Federal Revenues	901,188	5,446,391	0
Other State Revenues	1,183,562	3,767,406	0
Local Revenues	286	221,272	0
Total Revenues	\$9,091,981	\$20,846,563	\$1,719,614
Salaries & Benefits	\$8,178,602	\$12,586,676	0
Books & Supplies	766,792	281,119	0
Services & Operating	1,085,649	4,426,970	0
Capital Outlay & Other Outgo	1,222,975	851,355	0
Total Expenditures	\$11,254,018	\$18,146,120	\$0
General Ledger	4,562	2,313,287	0
Net Cash at June 30, 2017			\$17,035,145

3. The cash balance reports are generated from the district's PeopleSoft financial system, and the county office balances the cash in the financial system with the county treasury. Staff provided FCMAT with monthly system cash flow through March 12, 2017 showing a cash balance of \$17,035,145. The district provided FCMAT the second interim report dated March 8, 2017, which shows projected cash of \$18,085,145, a difference of \$1,050,000. A review of the board meeting agenda and backup documents posted on the district's website indicates that a correction to OPEB allocated expenditures originally reduced in the second interim budget report was corrected. To avoid confusion, the CBO should ensure that system reports and financial information presented to the board and state administrator agree and that the correct reports are provided to FCMAT and other agencies.
4. Cash receipts deposited into the district's clearing account totaling \$135,181.78 for January 2017 were not transferred to the district's accounts at the county office until March 3, 2017. The district should make timely transfers of monies held in the clearing account into the proper fund on a timely basis, preferably weekly.
5. According to staff and consultant interviews, no one in the business office is assigned to monitor cash. The CBO reportedly directs accounting staff to check system cash reports on Wednesday and before payroll; however, the staff member assigned to this function was on leave, and there is no information to support that cash was checked during this time.
6. The district provided sample reconciliations that demonstrated timely and up-to-date reconciliation of the general clearing and revolving cash fund accounts. Although the reports clearly represent the 2016-17 fiscal year, the revolving cash fund reconciliation report title indicates the 2014-15 fiscal year. Appropriate report titles ensure the reader knows which period is represented in the report.

7. 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 shows six advances for the month of January 2017.

Salary Advances for Payroll	
July 2015	16
November 2015	21
January 2017	6

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 achieve and maintain a balanced budget and eliminate projected structural deficits in its unrestricted general fund.
2. 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, and that system reports and financial information presented to the board and state administrator agree and that the correct reports are provided to FCMAT and other agencies.
3. The CBO should provide more realistic cash flow projections, including amounts to be accrued after June 30 of each fiscal year along with anticipated collections of accounts receivable and payments of accounts payable.
4. The district should ensure that someone in the business office is assigned to monitor cash.
5. 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.
6. Staff should make the appropriate corrections to report titles to ensure the reader knows which time period is represented in the report.
7. The district should make timely transfers of monies held in the clearing account into the proper fund on a timely basis, preferably weekly.
8. The district should provide detail to support repayments for payroll advances including the date and amount collected.

Standard Partially Implemented

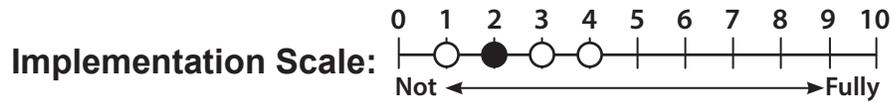
July 2013 Rating: 1

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 3

July 2017 Rating: 2



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; one was vacant at the time of FCMAT's fieldwork, and a substitute was completing some of the payroll duties. Stability in the Payroll Department should reduce the previous pattern of payroll errors.
2. According to staff interviews, the rate of payroll errors has decreased under the leadership of the new payroll analyst. Staff indicated that no payroll errors occurred in February 2017.
3. Throughout the year, payroll staff have attended training events hosted by the county office and conducted in-house training with office managers and principals. Food service personnel are receiving training for the absence reporting and substitute placement system (Aesop), which is used to report employee absences and sometimes to obtain substitutes. Employees using the Aesop system attach the system printout to their attendance register. Both the attendance register and Aesop reports are submitted to the Payroll Department. Using the system this way has reduced overpayments when employees exhaust their sick leave accounts.
4. Some payroll overpayments continue to occur. Documents provided by the district reveal \$44,968.50 is owed to the district as of March 2017 involving 19 employees. 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; however, inter-departmental procedures have been developed to guide staff members with the issuance of payroll advances and a detailed listing of overpayments is monitored and updated regularly.
5. In previous reporting periods, FCMAT has recommended that the district establish administrative regulations for the business office to collect or write off payments due the district. Uncollected overpayments to former board members and employees date back to 2013. Interviews indicate that business office staff members have repeatedly brought this to the attention of management but no resolution has been established. The district should establish and implement written procedures to seek the assistance of a collection agency to collect these outstanding funds and 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 prior reviews, the district identified software that will allow for electronic timekeeping and absence management. However, FCMAT is not aware that the district has made a final decision to implement electronic timesheet recording and processing. To avoid manual processing and potential for errors, the district should pursue electronic processing.

7. Written internal control procedures 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 county office 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. FCMAT continues to recommend that management periodically monitor these procedures to ensure the proper segregation of duties; however, this was not done during this review period.
8. Staff generate payroll error reports after processing the payroll warrant list. The district should continue to run and review error reports prior to finalizing the payroll warrant listing to reduce the number of payroll errors.
9. The district should have a written process to reconcile and review payroll prior to running the final payroll warrant register. Payroll staff need periodic training on how to pull various county system reports to identify potential payroll errors, and 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 of March 2017; however, staff indicate they plan to have the information on the April 2017 payroll.

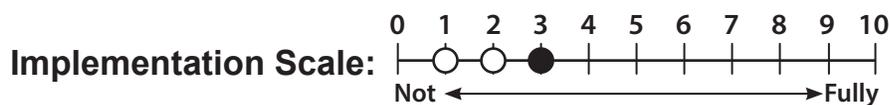
Recommendations for Recovery

1. The district should establish and implement administrative regulations and written procedures to seek the assistance of a collection agency to collect outstanding funds and to avoid any appearance that uncollected payments represent a gift of public funds.

2. The district should adopt board policy addressing payroll overpayments to staff and the measures that will be taken to obtain repayment.
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 county office 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 ensure that all applicable provisions of AB 1522 are implemented.
6. The district should pursue implementation of electronic timekeeping and absence management software to avoid manual processing and potential for errors.

Standard Partially Implemented

July 2013 Rating: 1
 July 2014 Rating: 1
 July 2015 Rating: 1
 July 2016 Rating: 2
 July 2017 Rating: 3



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 responsibility for student enrollment and attendance has been reassigned from the Business Services Department to the Educational Services Division, under the leadership of the chief academic officer. However, state attendance reporting remains assigned to the accounting specialist who reports to the director of fiscal services in the Business Services Department.

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

- Principals: oversee school site office staff responsible for collecting registration data from parents when enrolling students. Secondary site administrators oversee data technicians at their site who collect student enrollment data and enter it into the student information system (SIS), while district senior data technicians enter this data for elementary sites.
- For elementary sites, school office staff collect student enrollment documents and forward them to senior data technicians, who enter the student data into the SIS, typically at the district office. All school site administrators oversee the staff responsible for initial daily attendance, including teachers and office staff. Secondary school sites have dedicated attendance clerks, while attendance tasks at elementary sites are assigned to front office personnel; in some cases senior data technicians also enter attendance for their elementary sites.
- Principal of Inglewood Career Technical Education, Adult Education, Alternative Education School: oversees the district's Saturday school attendance recovery and long-term independent study programs. One senior data technician and one secondary school data technician are assigned responsibility for modifying attendance in the SIS for all students who earn credit for attending Saturday school.
- Director of special education: oversees one data technician responsible for reviewing enrollment data in the SIS for students with IEPs and reconciling that data with the data in the Special Education Information System (SEIS). This data technician is also responsible for managing enrollment data for students attending NPS, which is based on information provided by the special education budget technician.
- Director of student services: responsible for overseeing school site attendance, alternative program attendance (i.e. short-term independent study and home hospital) and truancy programs (i.e. SART and DART).

- Executive director of IT: oversees three senior data technicians who enter student enrollment data into the SIS for all elementary school sites, support data technicians at secondary sites, enter all adjustments to attendance for all absences at elementary school sites and attendance recovery, enter teacher credential data into SIS, and enter into the SIS all error and anomaly corrections identified through the CALPADS reporting process.
- The executive director also oversees a database administrator who is partnered with the director of research, assessment and evaluation and a consultant for CALPADS reporting. This team is responsible for the reconciliation of data between multiple systems including the SIS (Aeries), child nutrition software (Nutri-kids and E-trition), student testing systems (TOMS), and teacher data in the position control and payroll systems as well as identifying and overseeing the correction of all errors or anomalies in student data identified through the CALPADS reporting process.
- Accounting specialist: responsible for state attendance reporting.

Although the district has been focused on reviewing and standardizing enrollment and attendance procedures, no single administrator oversees the entire process. The district does not have consistent practices for managing student enrollment and attendance that is overseen by one individual who is knowledgeable of and/or experienced in all aspects of student enrollment and attendance requirements. While some improvement is notable, inconsistencies continue to exist in how student enrollment and daily attendance data is entered and managed in the SIS for all programs including special programs, e.g., home hospital, independent study and nonpublic schools.

Although the district may convey that the director of student services is responsible for attendance, the person responsible for this position does not reconcile and/or oversee all segments. No single individual is ensuring student enrollment and attendance practices are consistent, fluid and accurate from the point of enrollment through state reporting. While there is some evidence of collaboration, the existence of isolated functions and the lack of reconciliation processes between all contributing segments remains.

2. The main source of school district funding is state apportionment based on the LCFF. The LCFF calculations use average daily attendance (ADA) in the P-2 and annual certified attendance and unduplicated pupil enrollment certified in CALPADS. It is essential that the district establish and implement operational policies and procedures for systematically acquiring and entering key data into the SIS for students enrolling in and exiting the district. Accurate and timely attendance accounting is essential to ensuring the district meets California's compulsory attendance laws. Because school district funding levels are directly tied to student enrollment data and ADA, the accuracy of the data reported to the state through CALPADS and attendance report submissions is extremely important.

Establishing standardized procedures that ensure all student data is captured and entered into the Eagle Aeries SIS that is consistent in content and format across all school sites and programs is essential to achieving this goal. Interviews with district and school site personnel indicated that district procedures for entering new student enrollment into the SIS and recording and reporting attendance to the California Department of Education

continues to be inconsistent throughout the district. While many sites report similar practices in core daily enrollment and attendance activities, some inconsistencies in the approaches to collecting, recording, reviewing and certifying enrollment and attendance data continue. However, the district has worked diligently towards identifying coding inconsistencies, establishing procedures for correct data entry and communicating those changes with data technicians.

While three senior data technicians are solely responsible for establishing, entering and maintaining student enrollment data in the SIS for all elementary sites, they continue to report inconsistent practices in approach. Because these positions support the district's CALPADS reporting function, they continue to be housed at the district office in the IT Department. School site attendance personnel collect and provide to senior data technicians information for new student enrollment and any other changes in student demographic data for existing and exiting students. The three senior data technicians visit school sites at various times throughout each week to collect student enrollment documents for entering students into the SIS.

Senior data technicians continue to report that they transport student enrollment documentation from the school site to the district office for entry and then return it to the school site when done. This continues to present a risk for losing or misplacing documentation and delays entering information into the student information system. One senior data technician does the work at the school site and when necessary copies documents needed to complete their task and takes them back to the district office. Senior 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.

3. 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.

Interviews with school site staff responsible for attendance indicate that teachers receive attendance folders containing manual attendance registers daily. They record attendance on the manual registers then enter the information into the Aeries Browser Interface (ABI). The registers and parent/doctor notes for prior absences are forwarded to the school site attendance office. The attendance clerks verify the accuracy of the attendance recorded on the registers with the attendance entered in the Aeries system. At elementary sites parent/doctor notes for absences are forwarded to senior data technicians who make appropriate changes to attendance codes.

The district has historically received findings in its audit reports regarding failure by teachers to record attendance. Findings of this nature result in overstated ADA and apportionment that must be repaid by the district to the state. Interviews with school site personnel indicated that in some cases teachers still do not record absences. One teacher interviewed by FCMAT indicated that she does not actually take roll call but instead asks the students if anyone in the class is missing. The same teacher stated that when she is absent, the substitute teacher does not take attendance using a manual register as described later in this standard; rather, upon her return she asks the students if anyone was absent while she was out. This practice should be of great concern to the district. Attendance is recorded in the SIS based on a negative attendance system; therefore, when a teacher fails to record a student's absence, the district still recognizes apportionment attendance for that student even though he or she was absent.

Attendance reports that identify the status of recording daily and/or period-by-period (if applicable) attendance should be consistently run each day. Principals should follow up when a teacher does not follow procedures and hold them accountable for accurate timely attendance. When attendance is not taken, the attendance clerks provide reminders in inconsistent ways. Principals should aggressively enforce the established 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 or front office staff. This practice informs the administration about teachers that require their attention.

4. 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. For secondary schools, school site attendance clerks revise attendance in the SIS as appropriate and provide the student with a slip to admit them to class.

For elementary schools, senior data technicians are responsible for modifying attendance codes in the system based on parent and doctor notes submitted to verify absences and excused or late arrivals; these activities should be managed by school site office personnel.

5. Substitute teachers do not have access to the Aeries system; rather, they are provided with manual attendance rosters for recording attendance. The attendance recorded on the manual registers is entered into the SIS by the teacher upon his/her return. The register is signed by both the substitute teacher and the classroom teacher. As mentioned earlier, this practice appears to have some inconsistency since FCMAT received conflicting reports

when inquiries were made with school site personnel including teachers. The district should ensure consistent procedures for recording attendance during a teacher's absence are established and consistently followed districtwide.

The district should seek guidance from the Aeries software provider to learn how substitute teachers can access the system as a guest utilizing a temporary password to enter the daily student attendance.

6. The district lacks a cohesive practice for managing student enrollment and attendance in the SIS for students participating in the home hospital program. While a process is established to initiate the services for students and inform instructional personnel on how to record attendance in manual registers, reports indicate that inconsistencies exist in how data technicians code student enrollment and attendance data in the SIS; reportedly some keep the student enrolled in the SIS while others do not.

School site and senior data technicians enter IEP data for special education students in the SIS. The data technician assigned to the Special Education Department compares student data in Aeries and SEIS and works to identify missing and/or inaccurate data. She then takes screen shots and notifies the assigned data technician of necessary corrections as she identifies them. The staff member assigned to this position reports that while training on Aeries coding may have taken place, she was not invited to attend. Further, this data technician reports that she receives no information on home hospital enrollment and attendance and, therefore, does no reconciliation in these areas.

Home hospital attendance is recorded by the assigned home hospital teacher on a worksheet that provides the dates of service and duration of instruction. FCMAT received conflicting information regarding who, if anyone, enters the attendance reported by the home hospital teacher into the Aeries system. The director of student services reports that staff in his office verify 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.

However, the manual attendance worksheets are used for state attendance reporting without any reconciliation to the SIS; this may not be problematic for attendance accounting if the coding in the SIS retains the student as enrolled in their home school, but does not record apportionment attendance. However, if the attendance code that is used counts toward apportionment attendance, attendance may be overstated in state reporting. Additionally, if the coding does not retain the student as enrolled in the SIS, the student may not be counted in the enrollment data submitted through CALPADS.

7. Services with NPS providers are based on each student's IEP and/or 504 plan. The data technician for special education receives notification regarding NPS student status from the program specialists and/or the budget technician who report to the director of special education. The data technician also receives a report from SEIS when a student enters or exits NPS; she adds and exits those students in the SIS based on these notifications. She does not receive or reconcile any attendance data for NPS students.

Interviews with staff indicate that attendance for NPS students is not entered into Aeries, which may contribute to additional errors in CALPADS and attendance certifications. Interviews with district staff 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. These are the same documents provided to the data technician for enrolling the student in NPS; as such, they come after the student has been receiving services. As a result, enrollment is not timely and could contribute to loss of LCFF funding.

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 reported on attendance registers with the attendance provided on the NPS invoice.

8. Weekly attendance registers are printed and certified by teachers. 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. Monthly school site attendance is printed by the school sites and signed by principals, copies are forwarded to the IT Department and district office accounting specialist.

Modifications to attendance are made by assigned data technicians for Saturday school credit based on attendance certified by Saturday school teachers. Data technicians responsible for recording Saturday school credit also sign Saturday school attendance registers certifying their changes to attendance previously certified by teachers.

9. The accounting specialist at the district office relies on the attendance reported on the month-end reports when preparing P-1, P-2 and annual reports for the state. Due to ongoing revisions made as a result of Saturday school attendance, at year end the accounting specialist requires the school sites to rerun, recertify and resubmit all monthly attendance reports. District office staff does not verify or review the class registers certified by teachers.
10. FCMAT received conflicting reports from district staff regarding whether school months are closed in the SIS within a reasonable amount of time after the school month ends; some reported that each school month is closed by the IT Department ten days after the end of the school month. However, others noted that this practice is no longer in place due to the need for data technicians to make revisions when a student attends Saturday school.

The district should continue to close school months so that revisions to attendance data are controlled. Once an attendance month is locked, sites may view the information, but cannot change the data. The school site attendance clerk must identify any necessary changes and request the school month to be reopened so that school site personnel can make corrections. Permissions can be established to allow access to those responsible for recording attendance revisions earned through attendance recovery programs, as they are certifying that attendance. When corrections are necessary, all reports for the period should be rerun, recertified and retained for audit to ensure state-reported attendance is accurate, and supporting documentation accurately supports certified data.

11. No changes were made to the procedures for completing each reporting period (P-1, P-2 and annual), which include a reconciliation and review of monthly reports generated by the school sites with the districtwide system reports before submission to the state

Reoccurring audit findings citing inaccuracies in reported ADA for independent study, special education, nonpublic schools and district operated charter schools as well as improper retention of attendance records for charter schools and discrepancies in the supporting documentation retained at the school sites for independent study all have the potential to have a negative impact on the district's finances as errors of this nature affect the district's LCFF calculation and funding.

Historical audit 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 are still relevant. The district should ensure that school site attendance reports are properly certified and retained with all supporting documentation including teacher certified reports, parent notes and call logs, Saturday school certified attendance, and final certified revised monthly attendance.

Final monthly attendance reports certified by principals and used to prepare state reports should tie to weekly teacher certified attendance reports and certified attendance documentation for Saturday school and independent study program adjustments. All certified final reports and supporting documentation should be forwarded to the district office and retained for audit.

12. In March 2016, the district filled the vacant executive director of IT position. The duties of this position include managing and supporting the SIS, reconciling data between the SIS and other systems of original entry, and complying with CALPADS reporting requirements. The district has established a team responsible for researching data elements reported in CALPADS and resolving errors and anomalies prior to data certification. The team has been in the process of establishing reconciliation procedures for each of the multiple systems used to capture student data including the SIS (Aeries), child nutrition software (Nutri-kids and E-trition), student testing systems (TOMS), and teacher data in the position control and payroll systems. As the team works to understand the individual systems and develop procedures for standardizing practices for recording data and training district and school site personnel, it is also exploring options for systems integration and/or developing more efficient processes to accurately transfer data from each system into the SIS for CALPADS reporting. This improves student enrollment and demographic data; however, no consideration is evident for state attendance reporting, which is a primary component of the entire process.
13. Board policies, administrative procedures, desk manuals and routine training for staff members with duties that involve enrollment and attendance tasks are all essential. While the IT Department is in the process of developing standardized procedures for each task relative to recording and reconciling student data, the district does not have a standardized attendance policies and procedures manual. 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 for all programs
- Education Code requirements
- Enrollment and disenrollment procedures for all programs
- Forms
- Attendance instructions for all programs
- Attendance system operations and codes for all programs

The procedures manual 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. Staff members responsible for enrollment and attendance tasks should also receive annual training on core fundamentals as well as any legal or procedural changes that occur.

14. 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

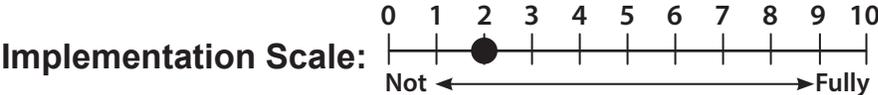
1. The district should establish a reconciliation process between all segments contributing to student enrollment through final CALPADS and state attendance reporting. This process should be overseen by one individual to ensure fluidity and accuracy of all student data and attendance for all programs including home hospital, short and long-term independent study, nonpublic schools, Saturday school and general school attendance.
2. Standardized enrollment 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 and include 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. Procedures should also include routine verification that teachers take student attendance by a prescribed time each day.

3. The district should distribute the procedures manual to all staff members responsible for student enrollment and attendance tasks and an annual review of fundamental procedures and updates should be provided. 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.
4. School site administrators should follow up with the school site attendance clerk to determine teachers that do not record daily attendance timely and/or prepare accurate attendance records, and hold accountable teachers who fail to follow established procedures.
5. The district should hold accountable any administrator who fails to follow up and correct a teacher's failure to prepare and complete an accurate record of attendance.
6. 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.
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 develop a standardized practice for managing student enrollment and attendance in the SIS for students participating in the home hospital program. The district should ensure that coding accurately captures the student enrollment in the district program and that attendance is accurately reported to the state.
9. The district should develop a standardized practice for managing student enrollment and attendance for students attending nonpublic schools that ensures data is entered into the SIS accurately and timely. The district should ensure that coding accurately captures the student enrollment in the district program and that attendance is accurately reported to the state.
10. The district should configure the SIS access schedule to limit the ability for entering and/or editing student attendance, ensuring that teacher access ceases after a predetermined time each school day and that school site attendance clerk access ceases upon certification and closure of each school month.
11. 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.
12. 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.

13. 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.
14. 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.
15. The administrator assigned responsibility for attendance should review state attendance reports before they are forwarded to the state administrator for review and approval.
16. 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.
17. The district should continue to ensure that district operated charter schools record accurate daily attendance, and prepare and retain proper documentation including signed registers and monthly certifications.
18. 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.
19. 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.
20. 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.
21. The district should continue efforts that ensure that effective procedures for reconciling information between CALPADS and Aeries are established and followed.
22. 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
July 2017 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 has established board policies and administrative regulations attributable to this standard including 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 and no changes have been made since FCMAT's last reporting period. 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 principal of Inglewood Career Technical Education, Adult Education, Alternative Education School is responsible for overseeing the long-term independent study program and the director of student services oversees the short-term independent study program.

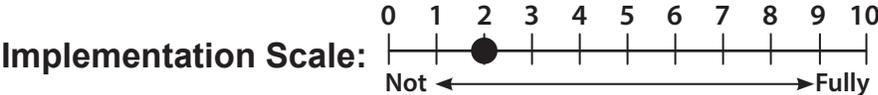
3. The district has historically had findings in its annual independent audit on independent study, resulting in loss of apportionment funding. State attendance regulations for independent study are stringent and require the school, parents, and teachers to follow each element of the agreement in a particular order. It is essential to ensure that both independent study programs comply with all program rules and regulations to avoid continued loss of apportionment funding.
4. While interviews with staff provided some indication that the district has taken steps to implement standardized coding for independent study in the SIS, the district does not have written independent study operational policies and procedures and does not test the validity of the independent study attendance reported for apportionment purposes.
5. 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 and staff reported that they anticipate hiring a tenth. Students are matched with a teacher who directly responds to the student's assigned school site to collect work then goes to the student's home or hospital location to provide instruction.
6. FCMAT was not provided with board policy, administrative regulations or procedures for charter school attendance. However, staff report that procedures are consistent with non-charter schools in the district; each district operated charter school is simply set up in the SIS as another school site for recording student enrollment and attendance.

Recommendations for Recovery

1. The district should ensure that board policy and administrative regulations incorporate details specific to its circumstances and/or environment and ensure they are routinely applied and updated as necessary.
2. The district should monitor all enrollment and attendance tasks and ensure that data is reconciled and properly documented for both enrollment for CALPADS reporting and attendance for state apportionment attendance reporting.
3. The district should establish standardized procedures for student enrollment and attendance 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
July 2017 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, including the timing of entering enrollment and demographic information into the SIS, significantly affect apportionment funding for instructional programs. For the purposes of state apportionment attendance reporting 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. At elementary schools, school site personnel are not responsible for entering new student enrollment information into the SIS. Instead, they collect student information from parents and forward it to senior data technicians who are responsible for data entry into the system. Senior data technicians are assigned several schools sites, but are housed at the technology center. Secondary schools each have a dedicated data technician at their site who enters and manages student enrollment data in the SIS. A data technician dedicated to special education reviews student data for special education students and reconciles it against data in the SEIS system.
3. All school sites have access to the Aeries system; however, because the senior data technicians responsible for entering student information into the SIS for elementary school sites travel between schools, data is often collected and processed at the technology center, and enrollment entered into the SIS is often delayed. 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. Interviews with staff indicated that there has been no change to this practice and it can sometimes take up to a week before student enrollment data is entered into the SIS.
4. The district contracts with numerous nonpublic school service providers for the services for some students with IEPs or 504 supplemental service plans. Staff members in the Educational Services Division have been working to identify missing student information and data errors in Aeries and are working on developing systems for reconciling information between multiple systems that are not integrated with the SIS. Interviews with data technicians indicate a continued lack of understanding relative to how the state uses data provided through the CALPADS submissions.
5. Little change has occurred in the district's practice for entering information in Aeries for district students attending NPSs. Interviews with staff continue to indicate that no formal process is established for ensuring NPS students are enrolled in the SIS upon entry to the program. The special education budget technician notifies the special education data technician when students enter or exit nonpublic schools. However, the source used by

the budget technician for this purpose comes from NPS vendor invoices that list the student attendance. This results in the potential for a student to be enrolled in the district, receiving NPS services, but not being entered into the SIS until after the district receives an invoice and advises the special education data technician.

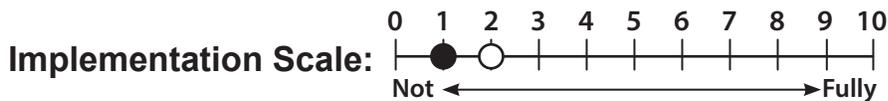
6. Student enrollment data, apportionment attendance and unduplicated pupil counts all may contain errors because the district has not established a structured process for enrolling and disenrolling NPS students, accounting for attendance and reconciling NPS provider invoice data. Possible errors include 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 and attendance 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
July 2017 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 services is responsible for overseeing district school site attendance and managing student services and programs including short-term independent study and home hospital. 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 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 uses School Messenger, an automated notification service integrated with the district’s student information system that quickly delivers large volumes of messages through multiple channels for parent notifications, including notification of student absences. This allows for timely and efficient parent notification when a student absence is recorded.
4. The district continues to contract with School Innovations and Achievement (SI&A) for attendance intervention services focused on reducing absenteeism and increasing parent involvement. The Attention2Attendance (A2A) program is an added software program that extracts absence data from the SIS to automatically generate parent notification truancy letters and SARB hearing letters.
5. The district has established a progressive process for addressing chronic absenteeism that includes site-based intervention through SART. During FCMATs last review, the district had added the DART as an additional intervention level responsible for working with students and parents when the SART process is unsuccessful, but before moving to a SARB referral.

6. Interviews with school site principals indicate some dissatisfaction with the new process, describing it as paper-intensive and ineffective, lacking the power necessary to affect habitual truancy issues in their student populations. While FCMAT was provided with a summary of parent notification letters sent from July 2016 through March 2017 that indicates 7,175 letters were issued using the tracking and notification tools provided by SI&A, no information was provided that demonstrates the effect these letters have had on truancy in the district, positive or otherwise.
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. The principal of Inglewood Career Technical Education, Adult Education, Alternative Education School oversees this program. Invitations are extended to all students based on absences identified through the implementation of the A2A program administered by SI&A. The Saturday school program offers students the opportunity to make up absences and allows the district to increase its apportionment.

Interviews with staff indicated that the program continues to be offered at most school sites throughout the district. If a school site does not operate Saturday school, the students of that site are directed to classes operated on other school campuses in the district. FCMAT was provided with limited documentation pertaining to Saturday school attendance. The attendance recovery summary totals provided suggest that 4,468 student attendance days were recorded between October 22, 2016 and February 25, 2017; however, students without prior recorded absences are also allowed to attend. Attendance recovery can only be applied to an absence that occurred prior to attending Saturday school. No solid data was provided on actual attendance recovered.

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 continue to ensure that a consistent practice is followed at all school sites to notify parents and guardians when students are absent.
4. The district should conduct an analysis of actual attendance recovered to students served in the Saturday school program to measure the outcomes of the program.

Standard Partially Implemented

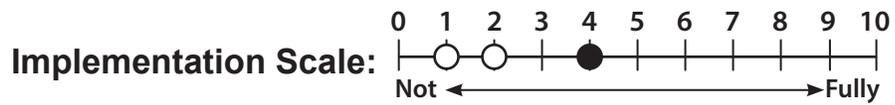
July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 4

July 2016 Rating: 4

July 2017 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. The IT Department established a monthly data technician meeting schedule to cover student data management topics focused on coding data in the SIS. Interviews with staff indicated that all data technicians and other personnel responsible for entering and managing student data in the SIS are required to attend these meetings; although consequences for not attending were not apparent. Agendas for seven meetings from August 2016 through February 2017 were provided to FCMAT with attendance sign-in sheets. The content of each agenda focused on significant data captured and reported through the CALPADS reporting process. FCMAT was also provided with a calendar for data management workshops, which are not required meetings but rather created to provide opportunity for additional training for those who seek greater support. FCMAT was not provided with agendas and sign-in sheets for the meetings listed on this schedule or any documentation to indicate that trainings occurred.
2. Little documentation was provided to support reasonable training efforts on attendance procedures. FCMAT was provided with what appear to be excerpts from an attendance procedures manual; however, there was no indication that this information is disseminated to and/or reviewed with personnel responsible for student attendance. Some school site employees responsible for attendance and enrollment continue to report that they do not receive formal training in attendance procedures, and indicated that some trainings are conducted during the summer when they are not on duty. FCMAT was provided one meeting agenda dated August 4, 2016, which indicated that an overview was provided of proper student enrollment documentation and practices for the new school year. Additionally, an email communication dated August 23, 2016, sent to all principals and office managers, expressed the requirements for all staff to record daily attendance using the Aeries system and encouraged principals to ensure teachers record student attendance promptly.
3. While written communications and reminders regarding enrollment and attendance procedures are valuable, formalized training should be provided at least annually, and staff responsible for recording attendance should be required to attend. There was no evidence to suggest that training was conducted on attendance procedures for office staff or teachers. 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. 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. Training should be structured to target the different areas of responsibility including district attendance accounting, school site attendance and teacher daily attendance. Additionally, new staff members responsible for recording the

official attendance should receive adequate training upon hire. A list of personnel required to attend should be used to document attendance. Workshops such as those offered by the California Association of School Business Officials (CASBO) on pupil attendance accounting for school site personnel and school district personnel are great options for partially fulfilling the need for training.

4. 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.
5. Attendance clerks, data technicians, school site principals, office staff and teachers should receive annual training on formalized attendance procedures including use of the Aeries attendance software. School site attendance personnel continue to report that some teachers do not utilize the Aeries attendance software for recording attendance and that they enter it into the system on their behalf. This can be indicative of a lack of familiarity with navigating the attendance software system. An annual overview of the purpose and procedures for recording daily attendance ensures all staff members understand their roles and responsibilities in the attendance process as well as the importance of standardized procedures. An annual overview of the attendance software serves as a refresher to the system and allows the opportunity for questions and clarity.
6. 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 Section 46201.
7. 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.

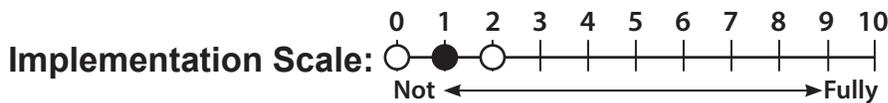
Recommendations for Recovery

1. Mandatory training sessions should be conducted for all attendance personnel before the start of each school year. Sign-in sheets should identify all required attendees to allow for easy identification of those absent.
2. Trainings focused on student enrollment and attendance procedures and Aeries attendance software should be required for all district-level staff members, school site staff, principals, teachers and 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 to assist in fulfilling this need.
5. All in-house training conducted by the district should be documented by formal agendas and sign-in sheets.
6. The district should continue routine Data Tech meetings and trainings focused on student data and CALPADS reporting.
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 Partially Implemented

July 2013 Rating: 1
 July 2014 Rating: 2
 July 2015 Rating: 0
 July 2016 Rating: 0
 July 2017 Rating: 1



10.4 Accounting, Purchasing, and Warehousing

Professional Standard

The LEA timely and accurately records all financial activity for all programs. GAAP accounting work is properly supervised and reviewed to ensure that transactions are recorded timely and accurately, and allow the preparation of periodic financial statements. The accounting system has an appropriate level of controls to prevent and detect errors and irregularities.

Findings

1. The administration has undergone many changes at the district level in the last several years, and the number of experienced management and staff 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 has not been reconciled on a regular basis.
- In 2015, the business office performed an audit of health insurance, checking the eligibility of dependents for insurance coverage.
- Meetings to discuss budget questions are held between business staff, school sites and other departments upon request. New site principals were trained in budget management, and campus budget reports were provided to site administrators, although this had not occurred recently and primarily occurs through site administrator request.
- Multiple 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 were designed to help prevent and detect unauthorized persons on the district's payroll as well as overpayments and underpayments (see Standard 7.3 and 8.2). At the time of FCMAT's fieldwork, interviews indicate that board approval is not required prior to input of new employees, or modifications to employee compensation, in the HRS system and payment.

- More than one person counts cash receipts at the district office; however, site staff reported that multiple people counting together occurred when possible at school sites.
 - The receipt of goods and services is ensured before payment.
 - The county office processes all warrants, and one of the dual signatures is required to be from that office. The accounting specialist approves some purchase requisitions and all warrants online, and the chief business official subsequently signs all warrants.
 - 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.
 - Employee accrued sick leave will reportedly be on payroll stubs beginning in April 2017.
 - There is an approved vendor list for withholding and payment of cash receipts from pretax employee salary deductions for tax-sheltered plans and annuities.
2. Payroll Department staff are relatively new, and one position was vacant at the time of FCMAT's fieldwork, resulting in insufficient experienced staff and internal controls to follow industry standard payroll processing procedures. The district decreased the amount of time available for staff to turn in timecards to allow more time to process payroll. Payroll activities related to both overpayments and underpayments have increased as a result of having less flexible timecard deadlines. To reduce the need for manual checks, site reporting periods and submission dates for hourly payroll should be earlier. There is no identifiable control mechanism to make sure that timecard data supports the hourly payroll. A review and approval of payroll takes place before the generation of warrants, but it only identifies that the number of checks generated are correct and there is no secondary management review.
3. District procedures are silent on the treatment of stale dated checks, and 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, some of which are five 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.

The HRS system has the capability to encumber payroll, but 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.

5. Staff interviewed indicated that there are no controls to ensure that employees entered into the HRS system are board/state administrator approved. New employee board/state administrator ratifications, rather than approval in advance of commencing work, is causing manual payroll advances because the new employee is not in the position control system when payroll is generated.

Sites reported that they had spent up to seven months trying to get the required approvals for personnel requisitions and correct payroll coding for stipends to be paid, and that it was the site's responsibility to monitor board agendas for approval prior to processing stipends for payment.

6. The Human Resources and Business Services Departments have an annual meeting to determine which positions are to be eliminated and which are vacant in the HRS system. However, interviews indicated no process, criteria, or source documentation is used to terminate positions on an ongoing basis. Excel spreadsheets have replaced ledger cards to track employee absence information, but there was no evidence of a formal reconciliation process of the Excel spreadsheets to the substitute-caller system, timecards, payroll registers or any other source document to ensure that the data entry is correctly recorded for each employee.
7. The accounts payable system is integrated with 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.
8. 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.
 - Year-end accounts payable and accounts receivable balances for 2015-16 were not reconciled at the time of FCMAT’s fieldwork.
 - The general fund accounts payable balance was reconciled after the FCMAT fieldwork; however, the reconciliation provided indicated that at least 21 mileage payments were still owed to employees from June 2016 and had not been paid as of April 2017. Given that employees are keenly aware of amounts owed to them by their employers, it is unlikely that employees had not received these mileage payments. The reconciliation process should include instructions to check for expenses that were accrued in the prior year but charged to current year accounts, and the necessary steps to correct the error. No accounts receivable reconciliation was provided for either the general fund or cafeteria fund.
 - Interviews indicated that employees began completing 2016-17 federal time reporting documents in December 2016. A list of missing documents had been circulated to responsible administrators. Not completing and collecting these documents timely can jeopardize current and future funding.
9. District staff reported they were in the process of developing desk manuals for their positions (for example, accounts payable, accounts receivable and payroll), but they have not received adequate training in internal controls or cross-training in numerous areas; most notably in position control, accounts receivable, budget maintenance and budget development.
10. 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 and the January 31, 2017 deadline for presentation of the 2015-16 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 or 2015-16 audit years.

External independent audit findings have continued to identify internal control weaknesses as well as material weaknesses. Material weaknesses rise to a higher level of concern because they are significant deficiencies that result in a higher likelihood that the district's internal controls will not prevent or detect a material misstatement of financial statements.

11. Several findings relate to lack of internal controls, and some are repeated in each of the last five years audited. These repeated findings indicate that either the district did not address the finding, or efforts to address them were unsuccessful. The district has approved a new position (director, compliance and internal controls) to follow up on audit findings; the position was not filled at the time of FCMAT's fieldwork. (see Standard 4.2) Interviews could not identify an individual in the Purchasing, Accounts Payable, Human Resources, or Payroll departments who was assigned to track and report STRS retiree payments per STRS Employer Directive 2012-05, or PERS retiree hours per CalPERS Circular Letter Number 200-055-12.
12. The accounts payable aging report provided to FCMAT includes invoices that are up to 20 months old.

Recommendations for Recovery

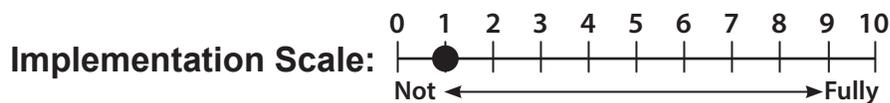
1. The district should hire, train and cross-train sufficient qualified staff in the Human Resources, Business Services and Payroll departments motivated to implement the internal controls identified in this report as well as in the most recent audit findings.
2. Regular meetings should occur between department directors, and new directors should be trained in budget management.
3. Journal entries and expenditure transfers should include appropriate support documentation and should be completed regularly.
4. The district should review payroll procedures and 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; and identify procedures for documenting collection efforts and writing off bad debts.
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 once the installation of the new countywide financial software system is complete. The district should identify which documents drive the position control system, which positions are eliminated and which are vacant in HRS, and eliminated positions should be removed from the position control system regularly. The total FTEs in the system should be reconciled monthly. A functional position control system that is integrated with payroll should not allow employees to be paid until the position is board-approved.

7. The district should provide sites support and training in the proper coding of expenses and employee positions.
8. A position control report should be provided to sites with employee names, position title, FTE, and account codes. This will help provide guidance regarding the account numbers to use for site-initiated personnel requisitions.
9. The district should maintain an approved vendor list for withholding and payment of cash receipts from pretax employee salary deductions for tax-sheltered investments and plans. A procedure should be written regarding how a vendor becomes approved.
10. The district should develop a formal reconciliation process between the substitute-caller system, timecards or payroll registers and its Excel spreadsheets to track absences for all employees, to ensure that the data entry is correct. All payroll reconciliations should be routinely reviewed and signed by a supervisor.
11. 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.
12. The district should ensure that the same individual does not order, receive and approve the receipt of goods, including custodial and office supplies.
13. The availability of sufficient cash balances should be reviewed with upper-level district management before accounts payable batch processing. If vendor payments are processed in a timely manner, the district should consider reducing the number of warrant batches run per week.
14. All warrants should be returned to an identified Business Services Department staff person other than the employee who processed the transaction.
15. Prior year accounts payable and accounts receivable balances should be reconciled by October 31 following the close of the fiscal year. Outstanding items should be researched in a timely manner. Controls should be implemented to ensure that expenses accrued as part of the prior year closing are not charged as current year expenses, overstating current year expense costs.
16. All funds should be reviewed to ensure that cash is reconciled, balances are checked and inter-fund transfers are properly booked in the district's financial statements at year-end.
17. The business office should maintain logs and reconciliations to support balance sheet items in all funds, including accounts payable, accounts receivable, cash on deposit with fiscal agent, revolving/petty cash and inventory.
18. The district should follow reporting guidelines for timely federal time reporting for all employees who are paid from federally funded programs in compliance with Title 2, Code of Federal Regulations (2 CFR), Subtitle A, Chapter II, Part 225.

19. A desk manual should be developed for each position in the Business Services Department, and the district should ensure that each employee includes in his or her desk manual step-by-step procedures for assigned duties.
20. The district should 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.
21. Policies, procedures and internal control measures should be reviewed and revised to address audit findings.
22. Procedures should be established to avoid repeating the same audit adjustments in future years.
23. The district should determine who is responsible for PERS and STRS reporting of retiree vendors, provide that person with appropriate training, and require service contract vendors to complete a form that would properly identify retiree vendors.
24. The business office should maintain and routinely update the accounts payable aging report, and items over six months of age should have details of documented attempts to pay or discharge them.

Standard Partially Implemented

July 2013 Rating: 1
 July 2014 Rating: 1
 July 2015 Rating: 1
 July 2016 Rating: 1
 July 2017 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 the Education Code 35168 requirement that the governing board establish and maintain an inventory of all equipment items with a current market value of more than \$500. When federal funds are used for a purchase, the district is required to include additional information in its inventory records, including the funding source, titleholder, and percent of federal participation (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. Interviews indicate 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 employees indicate that there is a high likelihood that fixed asset items, not related to technology, that were purchased or donated after the physical inventory was completed have not received 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 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 the board approves an item 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. There are also no procedures to identify if assets are transferred from the site of original purchase and/or delivery.

Approximately five 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 technology items to be tagged. Interviews indicate that the tagging is not occurring regularly this year. 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 has not accessed the records related to the physical inventory in the June 30, 2015 AssetWorks report. The updated asset spreadsheet maintained by the clerk 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 2015 tagging and physical inventory. Based on interviews with staff, it is unclear who is responsible for the ongoing maintenance of the fixed asset inventory, which was designed to be continually updated using an online system. Interviews indicate that the AssetWorks contract was not renewed in the 2016-17 fiscal year, and it will be replaced with a new system in the near future.

3. Key control is an organized and formal security system, which addresses control of master keys within a building or facility. Key control prevents unauthorized access using documentation management and status reporting of critical elements in the master key system. Various departments reported that the key control system utilized does not function well, and some department directors do not believe district assets are safe from theft. The district no longer has a district locksmith and instead contracts services. Multiple keys are needed to access all areas at a single site. Interviews indicate that the master keys are not being returned to the Maintenance, Operations and Transportation Department when staff terminates employment and they are not being declared as lost. A procedure is being put in place for implementation in June 2017, so that when employees terminate, the Human Resources Department retrieves district keys in their possession.
4. The district began using an online purchase requisition system approximately five 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. Training in proper coding of expenditures and handouts of the training materials should be provided to office managers who cannot attend the training.

5. 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 it 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 other accounts have sufficient budget to cover the purchases, or additional HRS positions, approvals are made prior to budget transfers.

Interviews indicate that budget transfers are not made in a timely manner, and field trip transportation expenses have not been posted in the 2016-17 school year due to lack of staff.

- 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 requisitions 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.
- 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.
- 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.

6. Interviews with staff indicated that division directors have been delegated responsibility for performing some bidding duties. Requests for proposals/quotes are handled directly with the vendor by many of the departments requesting goods, rather than going through the Purchasing Department. The procurement procedures are not all included in the

Business Services Administrative Handbook, and interviews indicate there can be confusion when determining which procedures to use. Following are some of the written procurement procedures:

- The district's Business Services Administrative Handbook-Purchasing Procedure Manual indicates "all purchases in excess of \$78,900 (good through December 2011 - subject to increase annually) for services, an item or group of items, shall be made by first securing formal competitive bids." The bid limit is updated annually by the CDE based on the cost of living and is \$88,300 effective January 1, 2017. The manual does not assist users in the identification of the amount of this increase or mention that labor (services) in a contract may fall in a different category of bid limits for public projects. PCC Section 20111 and 22002 indicate construction or reconstruction of publicly owned facilities has a lower bid threshold of \$15,000 that is not adjusted for inflation.
- The Purchasing Procedure Manual indicates that the Purchasing Department will get multiple quotes on products or services if they exceed \$500.00.
- The district has an Agreements Contracts Operating Procedures document, which has been in draft form since March 2016. It indicates that purchasing will prepare the Small Scale Agreement for contracts \$1,000 to \$20,000 or Full Construction Exhibits for over \$20,000 but less than \$45,000 and the Full Base Bid and general conditions for projects over \$45,000.
- 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. The district provided FCMAT a CUPCCAA Quick Reference Sheet for public works and maintenance projects. This document has various procedures for project awards up to \$187,500 given different conditions based on project costs. It states it is not applicable for equipment or non-construction type services.
- However, without proper implementation of CUPCCAA, the expenditure for public works projects is instead subject to Public Contract Code Section 20111(b), which sets a \$15,000 bid limit on labor/services. District-adopted administrative regulations augment public contract code and staff members responsible for large purchases should be familiar with all provisions and best practices. No evidence of an approved CUPCCAA vendor list was identified in the board agendas reviewed by FCMAT.

The current decentralized purchasing process, with different departments responsible for their own quotes, could easily put the district at risk of violating Public Contract Code Section 20116, which prohibits the splitting of a contract into smaller work orders or projects to avoid the requirement of competitively bidding, while also missing opportunities for competition and fleet pricing. For example, interviews indicate that several vehicles were purchased based on a single quote, and that the Purchasing Department was unaware of the purchase of two vehicles in the Maintenance Department, and a potential third purchase being planned. In addition, two large contracts were awarded to the same firm for pool repair on the same board agenda.

7. The Maintenance, Operations and Transportation Department is responsible for complying with reporting requirements related to the Department of Industrial Relations (DIR) contractor registration program, which began in March 2015. All projects having accumulated more than \$1,001 in expenses paid for by a school district, regardless of the funding source, are subject to prevailing wage registration and reporting requirements under SB 854. 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 the interviews conducted and Food Services Department service contracts reviewed showed no evidence of registration with the DIR.
8. 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.
9. 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 flexibility requires more communication regarding segregation of duties and tagging procedures. Some site personnel were reportedly handling all functions of the transactions: ordering goods, receiving goods, and securely storing goods as a form of physical control.
10. Site staff report that they try to avoid the purchase requisition system to expedite procurement of goods. Requisitions may remain months in the system, only to be rejected for miscoding. An example is requisitions from three campuses for expenses related to WASC accreditation, submitted by the sites and documented in the accounts payable aging report. The requisitions had been in the system for nine months, and sites indicated that they were frustrated in trying to determine how to properly code the requisitions.

The Purchasing Manual says, "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, and interviews indicated that one of the district's consultants was asked to resolve approximately \$900,000 in unauthorized expenditures during this review period.

11. Sites reported that it is their responsibility to forward contracts to the district office for board/state administrator approval, and that a copy of the fully executed board/state administrator approved contract must be attached to a requisition, submitted by the site, to process the vendor payment. However, there is no procedure for a fully executed copy of the contract to be returned to the site.

12. Vendors and/or issuing departments are responsible for tracking an approved signer on an open purchase order. The initiating department may send the list of approved signers to the vendors, but the signers are not 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.
13. A review of invoices show that some vendors have modified the “bill to” information to a location other than the district office in order to expedite payment. This should be monitored by the Accounting and Purchasing departments to segregate the individual who orders and receives the goods from the individual who receives the invoice.
14. 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 accounting specialist. The accounting specialist ensures the packets are complete to support the warrants, compares the warrants in the system to the documentation provided for accuracy, and reviews them for reasonableness. She then approves them for payment online. The warrant approval process was previously done by the director of fiscal services position, which had been vacant for approximately five months at the time of FCMAT’s fieldwork.
15. The approval in PeopleSoft triggers the process of issuing warrants at the county office. This process occurs daily. The accounting staff does not monitor cash daily, although they indicate the information is captured weekly and before payroll generates. As previously discussed, the district should ensure that sufficient cash is available to process warrants before issuance. Normal processing time for the county office is approximately four days; however, this period may be extended if the county office places an audit hold on the batch.
16. Warrants are issued by the county office 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, and the CBO signs as the second signatory. 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.

17. District Administrative Regulation 3350 and the Business Services Administrative Handbook states that conferences require supervisor and business office approval before submission to the board for approval. The district's Business Services Division Procedure Manual - Conference and Travel Procedures 2010-2011, limits the meal allowance to \$100 per day for both partial and full-day conferences. The PowerPoint presentation for the 2016 summer administrative retreat did not have any limits listed. 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 \$25 for dinner (or \$50 in total); however, the board policies, administrative regulations and procedures posted online do not show those limits.

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 frequently not preapproved. Approximately 23% of the requests for more than \$500 listed on the board agendas from June 15, 2016 through March 08, 2017, 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 in the Conference and Conventions Procedure 3350, while reportedly not being implemented, is generous and would require 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 - Conference and Travel Procedures 2010-2011 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.

18. The district has issued two credit cards to administrators: the state administrator and the prior chief deputy superintendent. These cards are regular business credit cards, allowing all purchases with a limit of \$15,000. 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.

19. FCMAT requested samples of the district's accounts payable transactions for testing the fiscal years 2015-16 and 2016-17. Of the 30 items tested, the following anomalies were noted:
- A vendor was issued two contracts at the October 12, 2016 board meeting for pool repairs, which may have required bidding. These invoices stated that pumps were replaced. Cost estimates did not separate the costs of materials and labor, and multiple bids were not provided or disclosed at the meeting. This work may be considered public works projects depending on several factors, which include how much of the invoice charge is related to labor, the district's legal counsel's opinion of what constitutes a "project" and whether that is determined districtwide or site by site.
 - A payment of \$155,000 for field demolition and repair included no estimate of scope, no fee schedule, and no competitive bids were included in the September 14, 2016 board agenda or approved contract support.
 - One of the 30 samples (3%) did not contain a purchase order.
 - Of the 29 samples that did include a purchase order, six of the purchase orders (20%) were dated after the invoice date.
 - One of the payments did not include an invoice to support the charge and one was missing an approval that the services were rendered.
 - Of the 14 samples that were board/state administrator approved contracts, four (29%) were board/administrator-approved after the start of work/services.
 - One of the payments was made six months after the completion of the work and issuance of the invoice.
 - One purchase order was not issued until five months after board/state administrator approval of the contract.
 - An administrative secretary approved one invoice for professional services, covered by a \$4 million contract, for payment. This employee, per interviews and the district organization chart, formally reports to an employee of the vendor who provided the services.
 - Three of the 30 samples (10%) included invoices that were not marked as paid.

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. All purchases and donations that fall into reportable categories should be accounted for.
2. The district should assign the roles and responsibilities to employees to maintain an inventory system. Purchasing Department employees responsible for identification and individuals responsible for asset tagging should be cross-trained on their responsibilities.
3. The district should ensure that the inventory is continually updated.

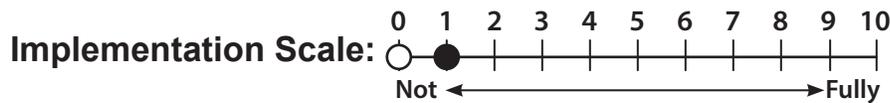
4. A list of any district assets determined to be unusable, obsolete, lost/stolen or no longer in use should be submitted for board/state administrator approval to be disposed or sold, with inventory records adjusted accordingly. Because there is no chain of custody for these assets, and disposal may 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, or similar donated value, to the warehouse clerk for inventory and tagging before the item is put to use. Tagging should be done on an ongoing basis.
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, and the district should hold all employees accountable for following this procedure.
 - 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, including the total project scope and bid results, should be included as supporting documentation when placed on board agendas for approval.
9. The review of approved signers on open purchase orders is a district office function that should be assigned to district office staff. Approved signers should be determined by the department requesting the open purchase order, and the names should be printed on the open purchase order. By adding this information, accounts payable staff can identify approved signers.
10. The district should work with vendors to ensure that the proper district office mailing address is used on all invoices.
11. The Budget Department should make budget transfers and post field trip costs on a regular basis. Purchases and new positions submitted for approval should be rejected until sufficient funds are transferred to cover the purchase or pay for the position.
12. All vendors should be notified in writing that invoices received without a valid purchase order number, listed on the invoice, will be returned without further processing.
13. The district's purchasing manual and Business Services Administrative Handbook 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 and/or revised as necessary.

14. To identify cumulative purchases that must be bid, the Purchasing Department should complete and advise on all capital purchases that are not bid as part of new construction projects.
15. The district should ensure that it has completed all the required steps to implement CUPCCAA and provide training regarding this procurement process to applicable staff members. Staff members involved in purchasing should have access to district procedures as well as public contract code training.
16. The district should centralize DIR reporting of vendors for all departments, and provide employees with appropriate training and cross-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 as needed.
17. To adequately segregate duties, the district should ensure that only the Purchasing Department is able to establish a new vendor or make changes to vendor information.
18. The district should ensure that cash balances have been reviewed and any concerns have been addressed before an accounts payable batch is processed. When the district's processing time to produce a warrant has been diminished, the district should consider issuing warrants less than daily.
19. The district should continue to ensure that a district employee is present to accept delivery of warrants from the county office.
20. All warrants should be returned to accounts payable personnel other than the employee who processed the transaction.
21. 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.
22. 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.
23. 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.
24. 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.

25. The district should ensure that the same individual is not assigned to approve purchase orders and warrants online.
26. Procedures should be developed to ensure purchase orders are issued in a timely manner, subsequent to board/state administrator approval of contracts.
27. The district should centralize all purchasing, bidding, tagging and salvage procedures. This would ensure that one individual or department was responsible for all items districtwide. This would centralize knowledge, standardize procedures and increase accountability.
28. The district should ensure that employees are not allowed to approve payment requests for their supervisor.
29. The district should secure all assets. All employees who terminate should be accountable for returning keys, and the district should consider piloting an electronic key monitoring service.
30. The district should establish written procedures for site-initiated contracts.

Standard Partially Implemented

July 2013 Rating: 1
 July 2014 Rating: 1
 July 2015 Rating: 0
 July 2016 Rating: 1
 July 2017 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 they are fully implemented at all school sites operating ASBs. FCMAT has cited the lack of board policy and administrative regulations and procedures governing associated student body in the four previous review periods yet sample board policy 3452 available through Gamut for the district's use has not been implemented.
2. These policies and regulations should be developed to ensure compliance regarding how student body organizations deposit, invest, spend, and raise funds. No board policies, administrative regulations or procedures addressing ASB were provided to FCMAT during this review period.
3. The district fails to provide adequate guidance or procedures that outline how associated student body organizations on the high school and middle school campuses operate including district level oversight.
4. Some of the school sites that have ASB organizations are utilizing the downloadable copy of FCMAT's Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference. However, the certificated ASB advisor and ASB bookkeeper at Inglewood High School were not aware of the FCMAT manual. This school had no procedures other than an Excel spreadsheet to track checks and deposits. The spreadsheet had one column where all the activity for revenues and expenditures were recorded. Staff did not have basic Excel knowledge and were unable to track or trace individual club activity, student payments or aggregate deposit detail.
5. 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.
6. The district had engaged a consultant four years ago that converted 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.

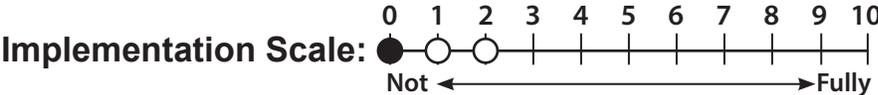
7. According to staff interviews, the IT Department has purchased QuickBooks software a second time and will be providing training to Inglewood High School staff members responsible for ASB. The district should implement the QuickBooks software and provide staff training to streamline ASB accounting. Using QuickBooks will enable district office staff the ability to have timely access to financial information in a uniform format.
8. 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.
9. During the previous review period, the accounting specialist received and filed ASB bank reconciliations and financial reports, but they were not reviewed. During this review period, staff indicated that no one in the business office collected or filed ASB information. The district should assign a business office staff member to collect and review ASB financial reports.

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. 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 for fundraising, cash collection and disbursement to be used by all school sites operating an ASB.
4. The district should implement, train staff on, and provide access to QuickBooks located on the district's centralized network in a common district server. 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 by assigning a business office staff member to collect and review ASB financial reports.

Standard Not Implemented

July 2013 Rating: 2
July 2014 Rating: 1
July 2015 Rating: 1
July 2016 Rating: 1
July 2017 Rating: 0



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 Business Services Department fails to provide any oversight. Interviews with district level staff during this review period confirmed the lack of oversight, including monitoring or collection of financial information from the school sites.

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 in several FCMAT reports. 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. 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 contractor 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 on state and federal regulations.
3. The most recent ASB training occurred on April 10, 2014, but the district did not provide documentation to support any subsequent training events during the 2015-16 or 2016-17 school years.
4. 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 – Associated Student Body (ASB) funds - Reporting deficiencies and Finding 2014-09 – Associated Student Body (ASB) funds - Internal control deficiencies.

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 funds. The net effect is that the district's financial statements for the ASB fund did not comply with generally accepted accounting principles. Both

findings are repeated from the prior audit period. Repeat audit findings should be of great concern to district administrators. The 2014-15 and 2015-16 audits were not complete at the time of FCMAT's fieldwork. 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.

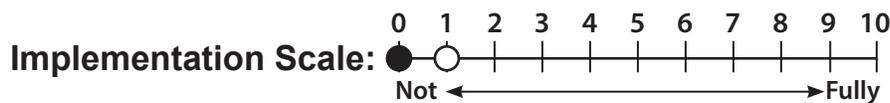
5. The lack of internal control and oversight by the district office could lead to misappropriation of funds and is a direct violation of California Education Code Section 48937, which states as follows:

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 periodic internal review audits to test and ensure compliance.

Standard Not Implemented

July 2013 Rating: 1
July 2014 Rating: 1
July 2015 Rating: 0
July 2016 Rating: 0
July 2017 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 2016-17 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 2016-17: The district provided FCMAT with its 2016-17 adopted budget assumptions for the unrestricted general fund that had a corresponding narrative and some analysis of current year adjustments made for one-time funding sources, federal, state and local revenues. The district included various sections for how rate increases or other factors impact the district's fiscal outlook, including a summary of negotiations, analysis of declining enrollment projections, reductions in restricted funds, STRS and PERS rate increases and the receipt of \$4,000,000 settlement from Benefits & Liability Programs of California JPA, a result of the district's decision to be self-insured rather than pooled in a JPA with other districts.

This narrative referred to the impact of "negative revenues" as the contribution to special education, transportation and maintenance but did not discuss factors that caused the adoption budget for special education to be decreased by approximately \$2.7 million over 2015-16 actual expenditures.

The district should include information on how supplemental and concentration grant funds contained in the budget interface with the district's LCAP. There is no indication that the district has isolated unspent supplemental and concentration grant funds, or that the CBO has this information.

The district's consultant also provided detailed ADA and enrollment analysis utilizing the cohort survival method for each individual school site. According to a projection analysis prepared by a consultant, the district's projections were overstated by approximately 432 ADA when comparing 2016-17 at P-1 to funded ADA based on prior year P-2. Because this is a declining enrollment district, the projected differences will not impact 2016-17 but will impact 2017-18 funding. The county office recently approved a large charter school operator that will locate a school within the district's boundaries in 2017-18, which will also affect the district's enrollment.

The adopted budget narrative shows a modest increase in the unrestricted general fund balance (reserve for economic uncertainties and assigned balance) for 2017-18 and a decline in 2018-19 as follows but fails to consider increased costs in several expenditure categories most notably in special education, which could easily erode unrestricted fund balances in the subsequent fiscal year.

- 2016-17 \$5,811,706
- 2017-18 \$6,188,859
- 2018-19 \$5,740,520

Based on the narrative, the district anticipates total unrestricted and restricted expenses for services (including special education) to decrease by \$836,217 in 2017-18 maintaining that same amount in 2018-19 even though year-over-year expenditures in special education have increased dramatically. This will be more thoroughly discussed later in this report. The 2016-17 adopted budget narrative provided the following assumptions:

Description	2016-17	2017-18	2018-19
Annual COLA	0.00%	1.11%	2.42%
LCFF Gap Funded Percentage	54.84%	73.96%	41.22%
ADA (96% of enrollment)	9,646	9,496	9,312
LCFF Funding	\$100,717,852	\$101,167,925	\$101,148,378

Because the district’s enrollment and ADA is declining, the hold-harmless provision allows the district to be funded on the higher of current or prior year ADA. The district’s certified 2015-16 P-2 information was available on the CDE’s website on June 21, 2016, prior to the district’s adopted budget, and shows the following:

Description	2015-16 CDE Certified P-2
P-2 ADA excluding NSS ADA – Funded pPrior yYear	9,217.80
NPS Annual ADA	137.48
P-2 ADA for dDistrict Funded County Programs	96.16
Annual ADA for District Funded County Programs Credited to the District of Residence	5.16
Total ADA	9,456.60

According to the CDE’s 2016-17 P-1 information, current year ADA (including annual extended year and excluding charter school ADA) is 8,553.53. Because the district is in decline, the hold-harmless provision allows the district to be funded on the higher of current or prior year ADA. Based on this information, the district’s 2017-18 projection of 9,496 ADA (that uses an ADA to enrollment ratio of 96%) is overstated.

The 2016-17 adopted budget report lists several large restricted fund balances from 2015-16 estimated actuals totaling \$2,897,160.80 (see table below) increasing to \$3,725,441.83 in the adopted budget. It is concerning that the district is projecting large carryover balances in these resources that should be budgeted and spent appropriately; including funding from special education mental health services derived from the SELPA

allocation. A review of budget reports shows that the district has not properly budgeted for expenditures that meet the intent of this funding for at least two fiscal years.

Although the district posted a spending plan for Educator Effectiveness during the June 29, 2016 board meeting, these revenues continue to be included in the restricted fund balance from 2016-17 budget adoption through the second interim reporting period. Restricted balances represented in the adoption budget are simply unbudgeted expenditures. The district should properly budget for restricted programs and utilize these funds as intended in the grant/entitlement allocations to support educational programs for the students that generate these dollars.

Description	2015-16 Estimated Actuals	2016-17 Budget
Medi-Cal Billing Option	\$4,917.96	\$13,108.92
Other Restricted Federal	15,070.23	36,974.55
California Clean Energy Jobs Act	236,084.00	236,084.00
Educator Effectiveness	810,703.00	810,703.00
Special Ed: Mental Health Services	697,810.53	1,114,680.53
Quality Education Investment Act	745,068.24	745,068.24
Other Restricted Local	387,506.84	768,822.59
Total	\$2,897,160.80	\$3,725,441.83

3. First Interim Budget 2016-17: The first interim budget as of October 31, 2016 includes a PowerPoint narrative for combined unrestricted and restricted revenues and expenditures. The district presented high-level comparisons by major object code with little or no supporting multiyear assumptions except for assumption percentages and dollar amounts per ADA for block grants. The narrative provided limited explanation for major differences.

Presentation materials should identify the unrestricted and restricted budget separately with an emphasis 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 in the PowerPoint presentation incorrectly listed the Original Budget column rather than the Board Approved Operating Budget column. The numbers presented for LCFF and certificated salaries in the Original Budget column are lower than the actual adoption by \$559,854 each.

Several items included in the first interim budget report appear to be unreasonable including:

Reduction of property tax transfers to charter schools of \$1,837,221 when the charter school population is growing.

- Increase in Title I deferred revenue of \$3,056,618 yet \$3,042,583 remains in the restricted fund balance unbudgeted.
- Increase in Title II deferred revenue of \$987,928 yet \$1,002,311 remains unbudgeted in the restricted fund balance unbudgeted.
- Increase in Title III deferred revenue of \$239,819 yet \$239,819 remains unbudgeted in the restricted fund balance unbudgeted.
- Special Education – Mental Health Services unbudgeted \$710,462 when the district’s special education encroachment is growing.
- Emergency Repair Program, Williams Case revenue totaling \$882,251 unbudgeted.
- Certificated salaries budgeted at \$44,372,683, when unaudited actuals totaled \$47,174,674, are likely understated.
- Classified salaries budgeted at \$17,796,736, when unaudited actuals totaled \$15,484,215, are likely overstated.
- Employee benefits budgeted at 26,816,279, when unaudited actuals totaled \$27,014,884, are likely understated.

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

- The 2015-16 ADA for funding purposes is shown at 9,978.22 in the narrative; CDE certified 2015-16 ADA is 9,360.46 excluding county operated programs of 96.16.
- The district’s unduplicated pupil count based on information from CDE is 84.49% not 89% as shown in the narrative.
- The narrative states that the district will deficit spend by \$1,233,848, which is related only to the unrestricted general fund; however, combined unrestricted and restricted show excess revenues over expenditures of \$5,631,720. This statement is included with other budget numbers that represent combined unrestricted and restricted balances. The narrative should be clear and separate components into those that are unrestricted versus those that are restricted or combined.
- Total dollar amounts for adjustments related to one-time revenues for mandated cost reimbursement and the mandated cost block grant are not listed.
- Total costs for step-and-column increases - missing.
- Amount paid for the state loan payment - missing.
- Other changes because of declining enrollment and related factors – no explanation or supporting narrative.
- Changes in health and welfare benefit costs - missing.
- Impact of projected employer contribution increases for STRS and PERS not just statewide percentages - missing.

- No explanation or correlation between the reduction in FTE for certificated salaries resulting from declining enrollment and the district's progress towards 24-to-1 class size reduction in grades TK-3 given the overall reduction in certificated staffing.
- Actual reductions in FTE for classified and management staff resulting from declining enrollment - missing.
- The district's explanation for its contribution to special education – missing.
- 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) – missing.

Misleading or unclear statements such as the following should be avoided in the narrative. "Fiscal year 2016-17 is a base year for the district. The district is making efforts to ensure that the UPP% is properly accounted for..." The "base year" reference is unclear because the unduplicated pupil percentage is calculated on a three-year rolling average.

At first interim, restricted balances increased significantly since budget adoption. The second table in finding number four below shows that unbudgeted funds in restricted programs totaled \$8,624,106.

4. Second Interim Budget 2016-17: The PowerPoint presentation for the second interim as of January 31, 2017 identified significant changes from the first interim, which included the following:
 - Increases to certificated salaries of \$1.3 million
 - Decreases to classified salaries of \$1.1 million
 - Increases to capital outlay of \$1 million
 - Increases to special education student services of \$1.0 million, but this was offset by a \$1.0 million reduction to other outgo stating these services were provided by the county office.

FCMAT prepared an analysis of the budget for special education expenditures as shown in the following table:

Resource	Actuals - 2014-15	Actuals - 2015-16	Budget 2017	ACTUALS through 3/10/2017	ACTUALS Encumbrances through 3/10/2017	ACTUALS Pre-Encumbrances through 3/10/2017
SpEd: IDEA Basic	\$1,688,636	\$2,091,016	\$1,717,133	\$613,627	\$ -	\$ -
SpEd: IDEA Preschool	\$375,467	\$422,987	\$385,956	\$250,464	\$ -	\$ -
SpEd: IDEA Mental Health	\$93,250					
SpEd: IDEA Preschool Staff Dev.			\$ -	\$393	\$ -	\$ -
SpEd Apportionment - State	\$22,600,791	\$24,183,625	\$23,542,809	\$13,055,473	\$10,373,312	\$168,515
SpEd Mental Health - State	\$404,471	\$1,266,091	\$ -	\$32,200	\$ -	\$ -
SpEd: State Preschool Grant	\$ -					
Transportation: SpEd - State	\$2,528,758	\$743,978	\$ -	\$460,359	\$ -	\$ -
Transportation: SpEd - Local	\$515	\$1,744,989	\$1,962,996	\$964,314	\$188,088	\$16,000
Grand Total	\$27,738,161	\$30,473,742	\$27,761,901	\$15,573,354	\$10,616,040	\$184,515

The table combines the special education resources based on financial reports provided by the district, and shows that the 2016-17 second interim expense budget was \$2,711,841 below the prior year actuals.

A closer examination indicates that expenditures through March 10, 2017 total \$15,573,354 and outstanding encumbrances and pre-encumbrances total \$10,800,556, for a grand total of \$26,373,910. Extrapolation of payroll costs to June 30, 2017 are not included in these totals; therefore, the budget shortfall may be significant.

FCMAT discussed this issue with the current team of consultants and was told that the third interim budget would reflect a \$2.5 million increase in the contribution with an offset from unspent carryover funds from special education mental health services totaling \$710,462 and \$115,193 from special education IDEA basic.

Restricted resource balances decreased to \$8,137,409 by second interim as demonstrated in the table below:

Description	2016-17 Adoption Budget	2016-17 First Interim Budget	2016-17 Second Interim Budget
Title I	\$0	\$3,042,583.36	\$2,895,508.64
Special Education: IDEA Basic	0	18,256.92	115,192.86
Title II	0	1,002,310.81	989,163.41
Title III	0	239,818.77	244,175.77
Medi-Cal Billing Option	\$13,108.92	8,419.90	7,524.96
Other Restricted Federal	36,974.55	22,083.20	20,643.32
After School Education and Safety	0	117,980.92	117,375.21
Emergency Repair Program, Williams	0	882,250.99	0
California Clean Energy Jobs Act	236,084.00	236,084.00	236,084.00
Educator Effectiveness	810,703.00	810,703.00	810,703.00
California Career Pathways Trust	0	489,520.22	481,642.22
Supplementary Programs: Specialized Secondary Programs	0	17,423.29	21,946.29
College Readiness Block Grant	0	226,219.00	226,219.00
Special Ed: Mental Health Services	1,114,680.53	710,462.01	710,462.01
Quality Education Investment Act	745,068.24	30,008.41	30,008.41
Ongoing & Major Maintenance Account	0	0	365,252.97
Other Restricted Local	768,822.59	769,980.82	865,506.62
Total	\$3,725,441.83	\$8,624,105.62	\$8,137,408.69

The table above shows that the district's budgeting practices lack implementation of program dollars that are available to spend

in the current fiscal year on the students that generate these dollars, and in some cases, these funds may need to be returned to the grantor agency.

As further explained in Standard 7.2, Title I funds in excess of the 15% carryover threshold are in jeopardy of being returned to the state. In addition, the district has not fully charged resource 6512 for 2016-17 special education mental health services as of second interim; however, \$32,200 has been spent as of March 10, 2017 as shown in the previous table. The district is considering applying these funds to general special education to offset expenditures in excess of the current budget. However, these dollars are allocated annually for specific expenditures related to mental health services and may revert to the SELPA for redistribution if not used for these services.

Like what occurred in the 16-17 first interim analysis, several assumptions and explanations for variances are missing, misleading or incorrect in the narrative documents for second interim. Significant adjustments and unbudgeted grant revenues are unexplained.

Budgets at adoption and interim report periods fail to represent accurate projections, are unrealistic, and should not be relied upon for decision-making purposes until issues identified in this report are addressed.

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. Presentation materials should identify the unrestricted and restricted budgets separately with an emphasis on the unrestricted budget as a true indicator of fiscal stability.
3. The district should ensure that assumptions and explanations for variances are included in narrative documents for the budget and interim reports, and that significant adjustments and unbudgeted grant revenues are unexplained. The documents should include a comprehensive list of clearly articulated MYFP assumptions and factors with total dollar amounts that are included in the budget and interim reports.
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. 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, and that restricted resources are budgeted and expended timely in accordance with grant and entitlement requirements.
6. The district should not rely on its MYFP calculations for decision-making purposes until the budget issues identified in this report are addressed and a full and complete list of assumptions and supporting documentation is developed.

Standard Partially Implemented

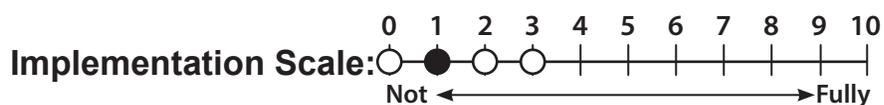
July 2013 Rating: 0

July 2014 Rating: 3

July 2015 Rating: 3

July 2016 Rating: 2

July 2017 Rating: 1



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 are not reliable and should not be used to project costs for negotiation purposes or any other major financial decision until budget variances identified in Standard 12.1 have been verified.
2. The table below shows large variances between reporting periods in the unrestricted general fund budget. The current budget is unreliable and may be severely understated in some areas as previously discussed in Standard 12.1.

Unrestricted	Object	Unaudited Actuals 2015-16	Adopted 2016-17	Difference Unaudited To Adopted	First Interim 2016-17	Difference 1st Interim to Adopted	Second Interim 2016-17	Difference Second Interim to 1st Interim
LCFF Sources	8010-8099	\$102,817,59	\$100,717,852	(2,099,743)	\$102,610,598	\$1,892,746	\$102,079,141	\$(531,457)
Federal Revenue	8100-8299	\$81,268	\$105,973	\$24,705	\$105,973	\$ -	\$105,973	\$ -
Other State Revenue	8300-8599	\$7,570,801	\$3,571,503	\$(3,999,298)	\$4,061,600	\$490,098	\$3,837,154	\$(224,446)
Local Revenue	8600-8799	\$1,523,941	\$1,007,834	\$(516,108)	\$1,007,834	\$ -	\$1,007,834	\$ -
Total		\$111,993,605	\$105,403,161	\$(6,590,444)	\$107,786,005	\$2,382,844	\$107,030,102	\$(755,903)
Certificated Salaries	1000-1999	\$37,788,213	\$35,379,839	\$(2,408,374)	\$35,973,405	\$593,566	\$36,974,136	\$1,000,731
Classified Salaries	2000-2999	\$9,845,649	\$10,464,987	\$619,338	\$10,464,987	\$ -	\$9,574,331	\$(890,656)
Employee Benefits	3000-3999	\$20,677,643	\$20,651,719	\$(25,924)	\$20,639,882	\$(11,837)	\$20,877,725	\$237,843
Books & Supplies	4000-4999	\$1,331,642	\$1,110,974	\$(220,668)	\$3,406,223	\$2,295,250	\$3,406,223	\$ -
Services & Other Operating Expenses	5000-5999	\$9,708,356	\$10,982,435	\$1,274,079	\$10,982,435	\$ -	\$11,053,862	\$71,428
Capital Outlay	6000-6999	\$17,173	\$ -	\$(17,173)	\$ -	\$ -	\$ -	\$ -
Other Outgo	7100-7499	\$2,739,673	\$2,560,305	\$(179,368)	\$2,560,305	\$ -	\$2,560,305	\$ -
Other Outgo - Indirect Costs	7300-7399	\$(1,405,788)	\$(1,231,407)	\$174,381	\$(1,190,306)	\$41,101	\$(1,190,306)	\$ -
Total		\$80,702,559	\$79,918,851	\$(783,708)	\$82,836,930	\$2,918,079	\$83,256,277	\$419,347
Excess (Deficiency) Revenues over Expenditures		\$31,291,046	\$25,484,310	\$(5,806,735)	\$24,949,075	\$535,236	\$23,773,825	\$(1,175,250)
Transfer Out	7600-7629	\$1,825,859	\$ -	\$(1,825,859)	\$ -	\$ -	\$ -	\$ -
Contributions From Unrestricted	8980-8999	\$(27,161,670)	\$(26,681,036)	\$480,634	\$(26,182,924)	\$498,112	\$(26,182,929)	\$(5)
Beginning Balance	9791	\$8,643,635	\$10,947,151	\$2,303,517	\$10,947,151	\$ -	\$10,947,151	\$ -
Adjustments	9793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance		\$10,947,151	\$9,750,426	\$(1,196,726)	\$9,713,302	\$(37,124)	\$8,538,047	\$(1,175,255)

Based on information in the table above, the district's unrestricted general fund balance decreased by \$1,196,726 from the unaudited actuals to adopted budget, and decreased by another \$1,175,255 from the first interim to the second interim period.

The table below shows large variances between reporting periods in the combined unrestricted and restricted general fund budget.

Combined Unrestricted and Restricted	Object	Unaudited Actuals 2015-16	Adopted 2016-17	Difference - Unaudited To Adopted	First Interim 2016-17	Difference - First Interim to Adopted	Second Interim 2016-17	Difference - Second Interim to First Interim
LCFF Sources	8010-8099	\$102,817,595	\$100,717,852	\$(2,099,743)	\$102,610,598	\$1,892,746	\$102,079,141	\$(531,457)
Federal Revenue	8100-8299	\$11,000,210	\$8,536,741	\$(2,463,469)	\$12,925,332	\$4,388,591	\$13,003,767	\$78,435
Other State Revenue	8300-8599	\$18,076,293	\$13,945,359	\$(4,130,934)	\$15,821,781	\$1,876,422	\$15,597,334	\$(224,447)
Local Revenue	8600-8799	\$1,935,653	\$1,411,018	\$(524,635)	\$1,411,018	\$-	\$1,411,018	\$-
Total		\$133,829,751	\$124,610,970	\$(9,218,781)	\$132,768,729	\$8,157,759	\$132,091,260	\$(677,469)
Certificated Salaries	1000-1999	\$47,174,674	\$44,163,221	\$(3,011,453)	\$44,372,683	\$209,462	\$45,634,625	\$1,261,942
Classified Salaries	2000-2999	\$15,484,215	\$17,796,737	\$2,312,522	\$17,796,736	\$(1)	\$16,632,764	\$(1,163,972)
Employee Benefits	3000-3999	\$27,014,884	\$27,163,396	\$148,512	\$26,816,279	\$(347,117)	\$26,746,615	\$(69,664)
Books & Supplies	4000-4999	\$4,416,237	\$3,858,613	\$(557,624)	\$6,153,862	\$2,295,249	\$6,155,862	\$2,000
Services & Other Operating Expenses	5000-5999	\$25,988,347	\$20,967,352	\$(5,020,995)	\$20,967,352	\$-	\$21,950,922	\$983,570
Capital Outlay	6000-6999	\$1,678,496	\$3,015,725	\$1,337,229	\$3,015,725	\$-	\$4,044,186	\$1,028,461
Other Outgo	7100-7499	\$7,966,414	\$8,340,586	\$374,172	\$8,340,586	\$-	\$7,282,734	\$(1,057,852)
Other Outgo - Indirect Costs	7300-7399	\$(328,563)	\$(326,216)	\$2,347	\$(326,216)	\$-	\$(326,216)	\$-
Total		\$129,394,704	\$124,979,414	\$(4,415,290)	\$127,137,007	\$2,157,593	\$128,121,492	\$984,485
Excess (Deficiency) Revenues over Expenditures		\$4,435,047	\$368,444)	\$(4,803,491)	\$5,631,722	\$6,000,166	\$3,969,768	\$(1,661,954)
Transfer Out	7600-7629	\$1,825,859	\$-	\$(1,825,859)	\$-	\$-	\$-	\$-
Contributions From Unrestricted	8980-8999	\$(27,161,670)	\$(26,681,036)	\$480,634	\$(26,182,924)	\$498,112	\$(26,182,929)	\$(5)
Contributions To Restricted	8980-8999	\$27,161,670	\$26,681,036	\$(480,634)	\$26,182,924	\$(498,112)	\$26,182,929	\$5
Beginning Balance	9791	\$10,096,500	\$12,705,688	\$2,609,188	\$12,705,689	\$1	\$12,705,689	\$-
Adjustments	9793	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Ending Balance		\$12,705,688	\$12,337,244	\$(368,444)	\$18,337,411	\$6,000,167	\$16,675,457	\$(1,661,954)
Restricted Fund Balance		\$1,758,537	\$2,586,818	\$828,281	\$8,624,106	\$6,037,288	\$8,137,409	\$(486,697)

As mentioned previously, the district's current year budget and multiyear projections do not reflect assumptions that include the impact of total dollar amounts. Based on the large fluctuations presented between the adopted budget, first and second interim, coupled with increases in special education costs, declining enrollment, drop in unduplicated student population, and increased employer contributions for STRS and PERS, it is questionable how the district plans to reduce deficit spending and balance its budget in the subsequent two fiscal years.

3. The MFYP for each 2016-17 reporting period (adoption, first and second interim) portray variances that are unsubstantiated, lacking sufficient support documentation in subsequent fiscal years. For example, the multiyear projection document for the adoption budget shows an increase in 2017-18 federal revenues of 14.16% and 2018-19 of 0%. By second interim, these projections show a negative 25.06% in 2017-18 and 0% in 2018-19.

Large variances in revenue and expenditure major object codes between fiscal years is not explained in the multiyear projection narratives in each reporting period, and many of the major object codes show no increase or decrease even though the district is experiencing declining enrollment. At 2016-17 budget adoption, LCFF revenues in the 2017-18 fiscal year show 0.45% increase, which is unrealistic given the district's decline in enrollment and understatement of unduplicated pupil count percentage.

4. Some components of the district's LCAP may not be included in the current year budget. Budget narrative documents do not describe expenditures to support the district's LCAP in the multiyear projections. FCMAT was not provided with documentation to support that guidelines are developed that align the budget with the LEA's multiyear instructional and fiscal goals as required by statute. Therefore, the district may not be in compliance 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.
5. As reported in previous review periods, the district should provide clear documentation to support budget increases and reductions in each reporting period to demonstrate reliability, transparency and accountability to the budgeting process.
6. The district has hired numerous consultants, in addition to its staff, to mentor the CBO, prepare the budget and provide additional training/support for its day-to-day operations. Some of these consultants continue to be responsible for the district's interim financial reporting, budget development, cash flow and day-to-day accounting without the involvement of the CBO. The continued use of consultants to perform the interim reporting and budget development work does not build district capacity, but has enabled the CBO to be distanced from the process to a point that he is not significantly involved in these critical areas.

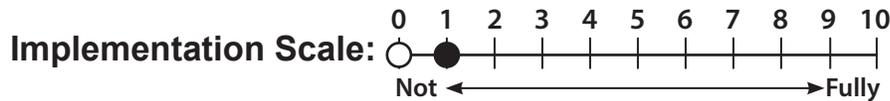
Recommendations for Recovery

1. The district should verify that multiyear projections are adequately supported with ongoing revenues and expenditure reductions that are sustainable.
2. 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 demonstrating that the projections are reasonable.

3. 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.
4. 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.
5. The district should refrain from using consultants to develop the budget and interim reports, but rather use them for mentoring and training business office staff to perform these essential functions.

Standard Partially Implemented

July 2013 Rating: 0
July 2014 Rating: 1
July 2015 Rating: 1
July 2016 Rating: 1
July 2017 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 two separate bargaining units:
 - The Inglewood Teachers Association (ITA) represents certificated employees, including teachers, special project coordinators, librarians, counselors and nurses.
 - California Professional Employees (CalPro) represents classified employees.

ITA successfully petitioned to represent the adult education teachers. Beginning with the 2016-17 school year, ITA settlements will include adult education teachers.

During the prior review period, a tentative agreement was reached with ITA on February 16, 2016. This tentative agreement included two memorandums of understanding (MOUs): one effective July 1, 2015, for a negotiated alternative annual average TK-3 class size enrollment for each school site through June 30, 2021; and one for round-table meetings during the 2016-17 school year. The 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 the county office within the required 10-day period prior to adoption on March 15, 2016. However, the county office employee responsible for reviewing the documents was on vacation. Although county office 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.

A MOU with ITA was signed June 2, 2016, which provided health benefits through August 31, 2016 for unit members that were laid off in the 2015-16 school year. No AB 1200 was filed, which is a common industry practice.

2. During the prior review period, a tentative agreement was reached with CalPro, and it was adopted at the April 25, 2016 board meeting. The 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. An AB 1200 disclosure was approved at the April 25, 2016 board meeting.
3. In the 2013-14 school year, the district had secured employee health coverage with California Schools VEBA, a joint labor-management benefits trust. The same level of benefits as 2013-14 continued through December 31, 2016, and were contractually replaced by a floating cap with maximum district payments equal to 110% of the Kaiser rate at each tier (one-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. These contracts called for the establishment of a health insurance committee, which would meet at least three times by June 30, 2016.

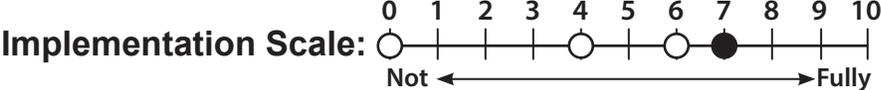
The health insurance committee met April 21, 2016 and on four occasions during June, July and August, 2016. The committee decided to continue employee benefits through the current carrier through December 2017, and to review carriers in March 2017. Three joint communications regarding health benefits were issued to all employees on April 25, 2016, September 7, 2016 and January 31, 2017. Correspondence regarding health benefits was mailed to all employees in early September 2016, which included an Employee Benefits Information Guide 2017. Open enrollment fairs were held September 29 and October 17, 2016. Employee contribution rates were implemented, per contract, in January 2017.

Recommendations for Recovery

1. Once a school district loses local control, the Department of Education is the oversight agency. The 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 the county office is also of vital importance during the AB 1200 process. The parameters of these roles, relationships and responsibilities should be clearly communicated 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
July 2017 Rating: 7



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 2016-17 contract year for both ITA and CalPro at the June 15, 2016 board meeting.
3. ITA sunshined its initial proposal at the June 15, 2016 board meeting.
4. CalPro sunshined its initial proposal at the November 9, 2016 board meeting.
5. Interviews indicated that while the April 1, 2016 date for sunshining articles had passed at the time of the action, both bargaining units had an agreement 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

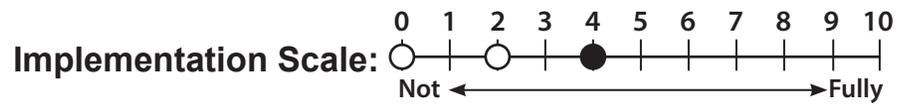
July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 4

July 2017 Rating: 4



14.3 Impact of Collective Bargaining

Professional Standard

The LEA has developed parameters and guidelines for collective bargaining that ensure that the collective bargaining agreement does not impede the efficiency of LEA operations. Management analyzes the collective bargaining agreements to identify any characteristics that impede effective delivery of LEA services. The LEA identifies those issues for consideration by the board. The board, in developing its guidelines for collective bargaining, considers the impact on LEA operations of current collective bargaining language, and proposes amendments to LEA language as appropriate to ensure effective and efficient service delivery. Board parameters are provided in a confidential environment, reflective of the obligations of a closed executive board session.

Findings

1. To strive for organizational effectiveness and efficient service delivery, it is important to consider how collective bargaining language affects district operations and propose amendments to the language as appropriate. Effective administrations involve supervisory staff in discussions on potential contract modifications or eliminations of positions with bargaining units and unrepresented personnel.
2. FCMAT's interviews indicated that district administration sought input to the collective bargaining process from principals and other certificated personnel prior to the district's 2016-17 initial proposals being presented at the June 15, 2016 board meeting. 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 2016-17 initial proposal at the June 15, 2016 board meeting. All administrators interviewed indicated that they anticipated they would be asked for input before sunshining the next bargaining proposals.
3. Documentation provided showed that the impact to the budget of all proposed contract modifications is being analyzed before consideration.
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, both the ITA district bargaining team and CalPro district bargaining team reflected this philosophy. The CBO attended several negotiations meetings, and principals and department directors regularly represented management, in addition to the executive director of human resources and legal counsel. Staff interviews indicated that the CBO augmented the team as necessary depending on the contract language under review.

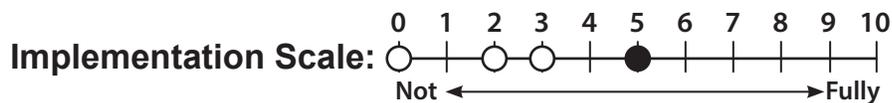
5. FCMAT reviewed the district's June 15, 2016 initial proposal for 2016-17 ITA negotiations. In addition to compensation, the proposal included a review of the newly capped cost of health benefits, which based upon the information contained in the March 15, 2016 AB 1200 board presentation, could have a fiscal impact to the district related to future health insurance expenses. In addition, language was proposed that would allow for more professional development time and facilitate transfers and reassignments.
6. The professional development articles addressed have the potential to support academic achievement for students. The dedicated adjustment of the instructional day was intended to provide more opportunities for professional development. In addition, students' instructional needs are more likely to be met if administration can properly maximize the assignment and transfer of instructional staff.
7. FCMAT reviewed the district's June 15, 2016 initial proposal for 2016-17 CalPro negotiations. In addition to compensation, the proposal included a review of the newly capped cost of health benefits, which based upon the information contained in the March 15, 2016 AB 1200 board presentation, could have a fiscal impact to the district related to future health insurance expenses. In addition, language was proposed that would update the leave of absence provisions to conform to current law. A proposal to redefine seniority criteria was made, which interviews indicate could result in saving many hours of staff time and frustration by changing from total hours worked in each position to date of hire.
8. A review of board minutes showed that confidential discussions on negotiations regularly take place in closed-session board meetings. A board workshop was provided on May 14, 2016 by California School Boards Association regarding governance and leadership. 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. A critical component of board training involves information on the need for confidentiality and acceptable protocol as they relate to collective bargaining.
9. Interviews indicate that unit members on the bargaining teams expect the district to set norms and confidentiality standards to protect the collective bargaining environment. Multiple interviews indicate this expectation was evidenced when an indiscretion occurred, and information was shared outside the bargaining table. It was quickly reported to senior district management and addressed.
10. 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. Interviews indicate that new administrators were exposed to the updated CalPro contract.

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 should continue to formally communicate and train managers regarding the impact of all contract modifications. District administration should issue a joint communiqué in conjunction with bargaining units on the impact of a given settlement on its employees. If a joint communiqué is not possible, a formal district announcement, recapping the major impacts of the settlement would help increase communication and understanding.
4. The confidentiality of the collective bargaining environment should continue to be protected.
5. The district should ensure that the CBO is a member of all its collective bargaining teams and attends all collective bargaining sessions.

Standard Partially Implemented

July 2013 Rating: 0
July 2014 Rating: 0
July 2015 Rating: 2
July 2016 Rating: 3
July 2017 Rating: 5



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 district has hired a 1.0 FTE database administrator to provide data integration support and primary support for CALPADS processing and reporting. However, 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 executive director of IT should chair the committee.

- The district should ensure that the 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

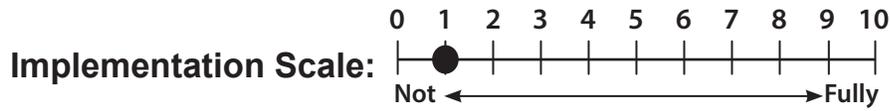
July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 1

July 2017 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. Because of staff turnover in previous years, the district hired a consultant to assist with CALPADS reporting for the 2015-16 school year, and the consultant has been retained to assist in the current year's reporting. A CALPADS processing team consisting of the CALPADS consultant, the database administrator, the director of research, assessment and evaluation, and the executive director of information technology manually updates the staffing information in Aeries.
3. Several times a year, the 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 newly-hired database administrator has made progress in beginning to link data between the HRS and Aeries systems by use of the Statewide Educator Identifier (SEID) number. By ensuring that this number exists in both systems, the database administrator has begun testing of procedures that will keep information up-to-date in Aeries based upon information residing in the HRS system. The district should continue its development to automate data submission from HRS and Aeries to CALPADS.
4. 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. However, work has begun on a framework for this documentation, and staff reported that the CALPADS team will build documentation on this framework during the upcoming processing and reporting periods.

5. 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.
6. School site principals have online access to their site budgets through the PeopleSoft financial system and one-on-one training in running and interpreting budget reports are available from staff in the business office, if requested.
7. Correction of errors in the position control system continues to be a focus of both the business and HR offices during this review period. As in the previous year, current efforts include identifying and eliminating those open and budgeted positions, which have not or will not be filled. Unlike prior years, the county office no longer has been involved in providing training and guidance in position control system use and configuration.

Recommendations for Recovery

1. The district should continue its efforts to automate the integration of appropriate data from HRS to Aeries to provide accurate CALPADS data.
2. The district should 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 with the database administrator on the CALPADS process using this documentation as a training tool.
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. Resources in the business and HR 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

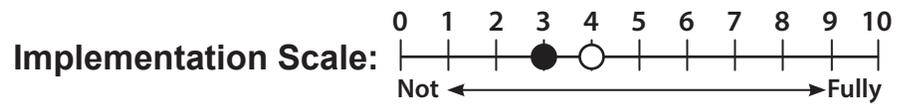
July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 3

July 2017 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 seven years ago, the district had a technology committee that established hardware and software standards districtwide. The district has now formed a team consisting of the executive director of IT, the director of research, assessment and evaluation, and instructional coaches to set these standards. 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. In previous years, the same hardware standards were applied to student, teacher, and administrative computers. These standards, which were designed for administrative computer use, led to increased expense for some computers because not all school site users needed the same hardware configuration. Newly created hardware standards now exist for different types of equipment to be used by administrators, teachers, and students and are published on the district's online Administrative Handbook.
3. The use of the PeopleSoft financial system for routing technology purchase requisitions for approval has allowed the executive director of information technology to review most technology purchases to ensure conformity; however, enforcing the existing computer standards is more difficult because of the lack of administrative regulations. Requests for nonstandard equipment are made through the information technology work order system so that requests and communication between both parties can be documented and processed.
4. Published standards do not exist for network equipment, servers, copiers, printers, or fax machines.

Recommendations for Recovery

1. Administrative regulations that document the acquisition of all technology purchases should be developed and adopted.
2. The district should publish on its online Administrative Handbook a complete list of technology standards for network equipment, servers, copiers, printers and fax machines.

Standard Partially Implemented

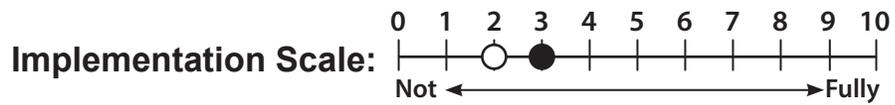
July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 3



15.8 Management Information Systems

Professional Standard

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

Findings

1. The district continues to lack a formalized board-approved lifecycle replacement plan for critical network infrastructure equipment such as routers, switches, servers, and data storage. The now-expired 2013-16 technology plan states “Inglewood Unified applies an overall 4-5 year lifespan for computers in order to maintain student to computer ratios and to achieve academic objectives related to technology.” However, as of FCMAT’s fieldwork, there was no formal policy for replacement of computers to support this goal. The IT Department has created a document titled Needs Assessment, Reflection and Findings, and Strategic Planning 2016-2017.” This document addresses, among other things, the need for an updated technology plan, the need for lifecycle and obsolescence planning, and the need to create “District Infrastructure Standards for Technology.” The current lack of formal planning will create unplanned expenses and outages when systems cease to function. Technology assets eventually fail, and their replacement schedules should be monitored so the associated expenses can be properly budgeted.
2. The IT Department had been using a web-based help desk system from Numara that could track users’ hardware and software configurations; however, due to aging hardware and seeking other features, the district switched to the SchoolDude Help Desk system in fall 2016. All district employees can now submit tickets although only site office managers could submit them in the past. The computer technicians are assigned to specific regions, and the system automatically assigns the ticket based on the location of the services requested. Interviews with staff indicated that approximately 70-80% of all service requests are now processed through the new help desk system. The district has hired two additional full-time computer technicians to assist with requests for assistance. To meet the needs and support of the California Assessment of Student Performance and Progress (CAASPP) online testing, the district planned to hire seven additional part-time computer technicians on March 27, 2017. These part-time temporary employees will work four hours per day and will 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.
3. In April 2015, the district contracted with AssetWorks to perform a physical inventory of items with an original cost of \$500 or greater. The contract also included the district’s use of AssetWorks’ AssetMAXX online inventory system. Items inventoried by AssetWorks were to be populated in the AssetMAXX system, and the contract included training

for district staff in the system's use for retrieving and adding information. At the time of FCMAT's fieldwork, staff had not been trained. The contract with AssetWorks has now expired and, based on interviews with staff, the district is beginning to implement the SchoolDude Asset Management system for management of inventory. Additional information regarding the physical inventory is contained in Standard 16.1.

4. The warehouse clerk receives some 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 physical inventory last 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. Interviews indicated that the warehouse clerk was not asked for her Excel inventory data again this year. 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 prior review periods, 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 lifecycle replacement plan for computers, peripherals, and critical network infrastructure equipment such as routers, switches, servers, and data storage.
2. Information on all fixed assets should be entered into a centralized database that can be accessed by appropriate staff throughout the district. Appropriate staff should immediately receive training on inventory procedures and how to enter and maintain data in the newly-acquired SchoolDude Asset Management online system.
3. 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

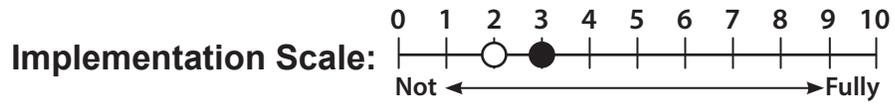
July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 3



15.10 Management Information Systems

Professional Standard

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

Findings

1. The district uses Chromebooks to administer the Smarter Balanced Assessment Consortium tests and is generally pleased with their use and performance; no negative comments were heard during interviews.
2. The new executive director of IT reports to the chief academic officer and meets 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 executive director of IT should continue to meet regularly with Educational Services Division staff and attend principals' meetings to understand the district's educational goals and align human and fiscal resources to support those goals.

Standard Partially Implemented

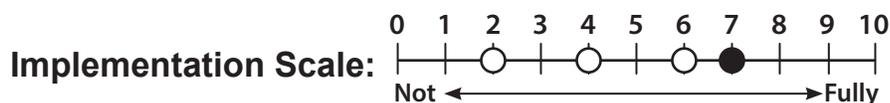
July 2013 Rating: 2

July 2014 Rating: 6

July 2015 Rating: 4

July 2016 Rating: 6

July 2017 Rating: 7



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. Over the past year, planning and execution of E-Rate discounts has improved over the previous review period. This is primarily because of staffing stability of the IT leadership position. The executive director of IT has taken over as the primary position responsible for the E-Rate process and works closely with the CBO and the district's E-Rate consultant to ensure timeliness and compliance with the application process.
2. The previous director of IT was listed as the contact, and the former chief deputy superintendent was listed as the authorized certifier on the 2015 funding year E-Rate application Form 471 completed by the district and dated April 16, 2015. 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. This issue was resolved when the district's E-Rate consultant intervened and explained to USAC the staffing and financial situation at the district. This nearly cost the district \$812,806.47 in potential lost discounts. To avoid this problem for the 2016 funding year, the E-Rate application Form 471 dated May 25, 2016 lists the CBO as the primary contact and authorizer and also lists the E-Rate consulting company and a person in the business office as alternate contacts.
3. Although the district had developed a technology plan, which has now expired, 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. In 2015 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. The executive director of IT, who was not employed by the district at the time of the contracted vendor's review, requested a second review by a different consultant in October 2016. This secondary review has resulted in changes in the types of equipment to be ordered. At the time of FCMAT's fieldwork, the equipment had not yet been ordered. To retain the approval for funding, the district submitted a Form 500 requesting an extension of discount funding, acquisition, and installation of equipment through September 2018. This extension was approved. The district continues to discuss the specific contents of the request for proposal (RFP) associated with this equipment acquisition.

4. 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.
5. The district still does not have a committee to hold annual E-Rate planning meetings with representatives from key departments including Business, IT, Facilities, Food Services and Curriculum. The purpose of these meetings should be to assess the district's needs and budget for equipment and services that may be partially funded through the E-Rate process.
6. 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.
7. According to the district's E-rate consultant, the district continues to receive California Teleconnect Fund (CTF) discounts for some or all of the eligible telecommunication services. FCMAT is unable to confirm, based on the sample invoices provided by the district, that it is receiving discounts for all eligible services. Some invoices show a minimal CTF credit while other invoices do not show any credits. It is unclear to what extent, if any, the E-Rate consultant's role is in reviewing these invoices to ensure the proper credits are being applied.
8. The district's E-Rate application, dated May 25, 2016, state that the percentage of students in the district eligible for the National School Lunch Program (NSLP) is 87%, which qualifies the district for an 85% discount on eligible hardware and a 90% discount on eligible internet and data communication services.
9. 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.
10. 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 continues to be aggressive in pursuing credit balances and now receives payments from a number of the vendors where credit balances are significant.
11. During the previous year, the district contracted with Spyglass to perform an audit of telephone circuits throughout the district and identify those that were no longer being used but still being billed by the service provider. The district has completed its review of the information provided by Spyglass and has disconnected those lines determined to be no longer in use. Documentation provided by the district project an estimated \$126,688 in annual savings based on these lines being disconnected.

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, a formalized and approved plan that is represented in its multiyear budget will help ensure funding for future upgrades. The district should finalize its plans for the approved E-Rate application for network infrastructure hardware and determine the content and 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 should form an E-Rate committee, which 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 credits are applied to eligible invoices and E-Rate discounts are properly included in the E-Rate application.
6. District staff should monitor the vendor invoices for the expected E-rate and California Teleconnect Fund discounts for eligible services. If expected discounts or credits are not appearing on eligible invoices, the district should immediately contact its E-Rate consulting company to address this issue.
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.

Standard Partially Implemented

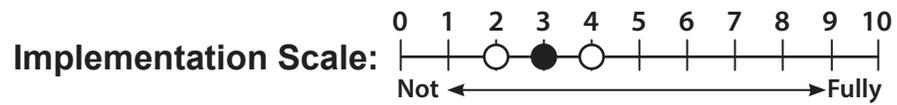
July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 3

July 2017 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 government-wide 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 donated or nontechnology items. The Food Services Department receives tags from the warehouse and tags its own assets. Interviews indicate that many food service assets are missing from the initial June 2015 inventory. Additionally, only 13 assets in the Police Department were tagged in the June 2015 inventory and recent electric standup vehicle purchases are not listed on the warehouse clerk's 2016-17 inventory list. Interviews indicated some items shipped directly to the sites in fall 2016 were stolen before tagging. There is no evidence that an exception report was produced in the June 2015 fixed asset report. In addition, assets may have been missed or mislabeled as to location (also discussed in Standard 17.1).

4. Interviews indicate that the district is not renewing the contract with AssetWorks, the firm that produced the June 2015 fixed asset inventory, and is moving to another vendor, SchoolDude, for these services. 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 2015 fixed asset system indicated there was an online, interactive update system. Based on interviews with staff, FCMAT was unable to determine which person or department was responsible for maintaining the records since the 2015 physical inventory. Interviews indicated that district online updates for new acquisitions and disposals have not been entered to maintain the initial 2015 database. New technology purchases have been accounted for in an Excel spreadsheet, outside of the system, and no disposals have been recorded, despite surplus sales that were conducted.
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 the vendor tags some. Interviews with staff also indicated that assets delivered directly to the sites have not been regularly tagged.
7. Employees in some departments tag their own assets, these employees responsible for tagging inventory are not cross-trained, and no one is assigned to tag furniture or donated items. Food Service has begun to tag department items, but their items, along with the district vehicle purchases, are not listed on the fixed asset addition log. 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. Interviews indicate that the school police department was given the original pink slips to the department's vehicles, eight of which were declared surplus at the November 9, 2016 board meeting. All other pink slips are in the possession of the director of maintenance, operations and transportation. This could make implementation of AR 3270, related to salvaging property in excess of \$2,500, problematic because personnel in these departments may not be aware of the regulations regarding disposal of assets, and may try to trade in or sell the vehicles to a private party.
9. Records indicate that 30 new radios were purchased in the current year by the Police Department; however, no disposals of obsolete radios were board/state administrator approved.
10. 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 2016 surplus textbooks, which did not provide the same information as the salvage forms. Forms supporting board action show that school sites and departments periodically use the salvage form, but it is frequently not fully completed. Additionally, the information is not used as documentation to support the items sold to salvage, or to update the fixed asset list. Of the forms reviewed, several were missing serial numbers and/or fixed asset tag numbers.

11. Once purchases are added to the fixed-asset log, no evidence was provided that shows 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.
12. The state administrator approved service agreements with Recycle International and The Liquidation Company at the August 17 and October 12, 2016 board meetings, respectively, to conduct an “unreserved auction for the sale of all surplus property.” These are the only surplus property vendors approved for the 2016-17 fiscal year. At the time of FCMAT’s fieldwork, the district had deposited 16 checks totaling \$2,273.57, as a result of the disposal of obsolete and surplus items over the last 12-month period. Ten of the checks were received from SA Recycling, a vendor with no 2014-15, 2015-16 or 2016-17 board/state administrator approval to transact recycling services on behalf of the district. Two checks were from Atlas Iron and A&T Pallets, who were also not board/state administrator approved. The number of pallets sold was modified on the receiving document that was submitted to the district office in support of the check received for deposit. It is unknown who modified the number of pallets on the receiving document.
13. Of the 13 vehicles and one forklift declared surplus at the November 9, 2016 board meeting, no checks were deposited for surplus sales and no trade-in was listed on the quotes supporting the purchase of two new vehicles dated October 27, 2016.
14. The board/state administrator approved contracts dated August 18, 2016 and December 14, 2016 to move furniture and equipment. The first contract was related to relocation on a high school campus, and the second was to receive donated office equipment with an estimated value of \$85,000. District staff reported that no salvage checks were deposited as a result of the August 18, 2016 move; interviews indicated that the contractors were responsible for disposal of assets although there is no such language in the contract awarded, nor salvage procedure language. The donated furniture was not tagged and the contract awarded to move the assets did not include language as to asset inventory control.
15. 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.
16. District administrators reported that all campuses have an inventory system for textbooks, but textbooks stored in a shipping container located at the Old City Honors area are not

tagged. The textbook clerk was out on an extended medical leave for the beginning of the 2014-15, 2015-16, and 2016-17 school years and during FCMAT's fieldwork for this review period. There was no evidence that instructional materials were tagged or shipped to other campuses before the purchase of new materials in 2016-17; 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 2016-17. The inventory was performed manually because the absent clerk was listed as the administrator of the online textbook inventory service, and the provider would not allow the director or the executive director of information technology access to the inventory control system.

17. 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. Interviews and documents provided indicated that several books, some purchased as recently as 2015, were surplus and disposed 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 five 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, including those donated, should be tagged. This should not be limited to purchased technology equipment. Individuals responsible for tagging should be clearly identified and informed of these job duties, or the individual who currently tags some of the items should be assigned to tag all of them. Tagging should be done in a timely manner to discourage theft.
4. All furniture, equipment and vehicle purchases should be added to the fixed asset inventory. All items declared surplus and disposed should be deducted from the fixed asset inventory. All inventory lists should be reviewed for completeness prior to issuance.
5. 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.
6. An employee should be assigned to maintain the fixed asset inventory management system. All individuals involved in the asset identification, reporting and tagging process should be properly trained.

7. Policies for tagging assets shipped directly to the campuses, or departments, should be followed and widely distributed. Tagging should be done prior to shipment to sites and in a timely manner to discourage theft.
8. Individuals performing textbook inventory control and asset tagging should be cross-trained so that the functions can be performed in their absence. More than one administrator should be approved for the online textbook inventory system.
9. The auditor recommendations for compliance with internal controls for inventory, fixed assets and disposal of assets should be implemented. School sites and departments should utilize the salvage/equipment items form to document obsolete inventory as well as lost or stolen items to the district office.
10. Board Policy/Administrative Regulation 3270 and district salvage procedures should be updated to provide staff with comprehensive guidance regarding surplus assets and instructional materials.
11. District management, sites and staff involved with the disposition of district surplus items should be trained in the execution of Administrative Regulation 3270, the Education Code and best practices as it relates to chain of custody regarding salvage policies and procedures.
12. 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. Only board/state administrator approved firms should be used, since it was reported that in the past some firms have paid cash for surplus items
13. All vehicle pink slips should be secured at the district office in the physical control of a staff member who is knowledgeable of administrative regulations regarding the disposal of fixed assets. 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.
14. When a contract is issued specifically related to the physical removal or moving of furniture and/or equipment, procedures for all asset disposals and the proceeds for any salvage should be disclosed in the contracts and approved by the board/state administrator.
15. Textbooks from the district's centralized inventory should be offered to sites prior to purchasing new items.
16. Board/state administrator action declaring instructional materials obsolete should preclude any disposal. Safeguards related to the disposal of surplus or undistributed obsolete instructional materials should be implemented.

Standard Not Implemented

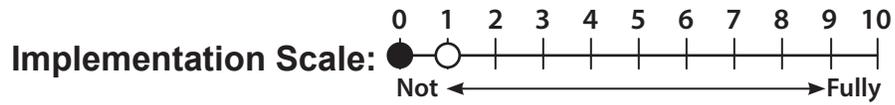
July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 1

July 2017 Rating: 0



17.1 Food Service Fiscal Controls

Professional Standard

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

Findings

1. Unaudited actuals for the 2015-16 fiscal year show that the ending balance in the cafeteria fund has increased to \$1.5 million, and the fund did not require a general fund contribution.
2. The unaudited actuals indicate that the income for 2015-16 outpaced spending by approximately \$0.5 million. The cafeteria fund balance has greatly increased in the last two fiscal years, as shown in the chart below, primarily because of the decrease in charges to the supplies component of expenditures:

Cafeteria Fund -- Unaudited Actuals, 2013-14 through 2015-16			
Unaudited Actuals	2013-14	2014-15	2015-16
Beginning Balance	\$902,956	\$(80,639)	\$920,296
Audit Adjustments	\$(2,021)	\$0	\$0
Adjusted Beginning Balance	\$900,935	\$(80,639)	\$920,296
Revenues	\$6,383,769	\$5,756,474	\$5,249,767
Expenditures	\$(7,365,343)	\$(4,755,539)	\$(4,664,937)
Ending Balance	\$(80,639)	\$920,296	\$1,505,126

There is no evidence that 2013-14 audit adjustments for (\$167,199) were booked. If accounts payable and inventory have not been adjusted in subsequent years, the audit adjustments need to be posted and reflected in the fund balance.

3. The cafeteria fund's accounts payable balances have decreased significantly. Accrued liabilities were \$1,021,032, \$2,069,392, \$924,520 and \$639,772 in June 2013, June 2014, June 2015 and June 2016, respectively. Interviews indicated that cash flow to meet current obligations has improved.
4. The cafeteria fund's accounts receivable balances remain high. Records indicate that funds due from government agencies were \$1,634,753, \$1,654,061 and \$1,519,362 in June 2014, June 2015 and June 2016, respectively. At the time of FCMAT's fieldwork, interviews with food services staff indicated that the 2015-16 accounts payable and accounts receivable balances had not been cleared, and no list of payees or vendors was available.
5. If the ending fund balance, after the reconciliation of balance sheet items and any posting of audit adjustments, becomes greater than three months average expenses, corrective action must take place per Title 7, Code of Federal Regulations part 226.7. The district will need to develop a corrective action plan for proper use of excess funds.

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 procured storage in the local area for commodities.
7. The district administration interviewed indicated that the increase in food cost in the prior years may be partly attributed to employee mismanagement. Concerns about the prior cost of food prompted the district to perform a forensic audit of the department, which was not available at the time of FCMAT's fieldwork. The district was unable to provide FCMAT with any documentation that it issued requests for proposals (RFPs), or issued documents to competitively bid food service items. However, the board agendas for June 15 and July 13, 2016 showed that the district continued to utilize piggyback bids from other school districts for bread, produce, dairy and paper products. At the October 12, 2016 board meeting, the state administrator approved membership renewal with the Super Commodity Co-Op and also authorized the use of the Cooperative Purchasing Connection for 2017-18.
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 included material weaknesses related to the food service fiscal controls, similar to prior year findings. The 2014-15 and 2015-16 audits were not completed at the time of FCMAT's fieldwork.
9. Interviews indicated that corrective action items had been partially implemented. Interviews indicated time certifications for employees who were paid with federal funds in 2016-17 were requested in December 2016, and the director of food services has kept logs of missing documents. 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 deposit 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.
10. Documentation provided shows extensive ongoing training of food services personnel on items such as: absence reporting, time card procedures, no personal use of district equipment, and key protocols to safeguard assets.

11. 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.
12. A review of the fuel bills disclosed that they are initialed as reviewed and approved for payment.
13. During the current review period, the district reinstated the assistant director of food services position and restructured the department. It should continue efforts to ensure adequate training for the collection of direct certification and accurate free and reduced-price meal counts.
14. FCMAT's prior reviews expressed concerns about the bank reconciliation for the food services clearing account. 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. The reconciliations are reviewed and approved by the director of food services. However, FCMAT's review of the documentation provided found reconciling items include deposits in transit for several years including one from December 2012. Protocol should be developed to investigate missing deposits in a timely manner and determine if they should be written off.
15. Interviews indicate that the Food Service Department is responsible for tagging its own fixed assets. The tags are received from the Maintenance Department, but staff do not know how new purchases, moved items or relieved food service assets are updated on the main district asset list.
16. 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. 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.

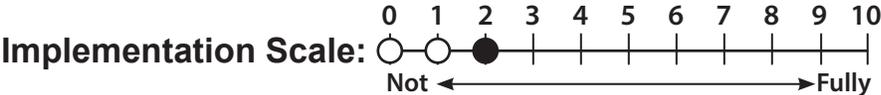
Recommendations for Recovery

1. The director of food services should be provided with adequate, timely reports to properly analyze the financial aspects of the food service program monthly and perform the basic calculations necessary to analyze profitability and identify areas of concern.
2. The district should 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.
3. The district office should review the balance sheet items of the cafeteria fund as part of financial closing. Any unusual balances should be investigated. Any stale-dated items in the reconciliation should be cleared.
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. After the reconciliation of balance sheet items and the posting of audit adjustments, if there is still a need for a corrective action plan for proper use of excess cafeteria funds, several equipment purchases should be considered that would reduce maintenance and storage costs. Based on leased services and repairs this may include freezers, refrigerators and a food-packing machine.
6. 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.
7. 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.
8. Staff should ensure that warrants issued have sufficient supporting documentation and are approved prior to payment. Vendor expenditures should be reviewed to ensure they are not improperly charged against the National School Lunch Program prior to payment.
9. The district should be vigilant and support efforts to ensure adequate training for the collection of direct certification and accurate free and reduced-price meal counts.
10. Bank accounts should be reconciled and the work dated, reviewed, and signed by a supervisor monthly. Variances, stale-dated checks and lingering deposits in transit should be investigated in a timely manner.
11. The district should centralize all purchasing, bidding, tagging and salvage procedures including DIR registration for service vendors. This would ensure that one individual or department was responsible for all items districtwide. This would centralize knowledge, standardize procedures and increase accountability.
12. Checks for the disposal of surplus items that were purchased with food service grant funds should be deposited in the cafeteria fund.
13. The district should follow reporting guidelines for timely federal time reporting for all employees who are paid from federally funded programs in compliance with Title 2, Code of Federal Regulations (2 CFR), Subtitle A, Chapter II, Part 225.

Standard Partially Implemented

July 2013 Rating: 1
July 2014 Rating: 0
July 2015 Rating: 0
July 2016 Rating: 0
July 2017 Rating: 2



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 \$4,803,791 in 2013-14, a reduction of 17%. The district's excess cost for 2014-15 was billed at \$4,653,396, a decrease of 3% over the adjusted 2013-14 rate. The 2015-16 LACOE excess cost was \$5,226,741, 12% over prior year. At the time of FCMAT's review, these expenses were estimated to be \$4,383,922, and the 2016-17 budgeted expenses were the same amount as the prior year. No estimate was provided for 2017-18 budgeting at the time of the FCMAT review.
2. A portion of the expenditure fluctuation noted above is related to credits for the use of district facilities beginning in 2013-14. In 2013-14, the district was offered an opportunity to reduce excess costs charged by LACOE 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 as the district's use reduction credit decreases, the amount the district owes increases. A district employee should routinely review the facilities credits to identify reasons for the fluctuations and to maximize offsets to expenses.
3. Interviews and documentation indicated that the Southwest SELPA took action to remove LACOE as the administrative unit (AU) of the SELPA and to transfer the administrative responsibilities to Lawndale Elementary School District, beginning in the 2016-17 school year. 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 has APE staff to support this program transfer, the speech and language program transfer will be more problematic because of competitive recruiting. The district continues to rely on LACOE to provide LACOE employees to support the district program, at the rate of actual salaries and benefits plus 11%. Interviews with LACOE indicated it was noncommittal as to how long they could provide this service, noting the arrangement should be beneficial to both parties. This program transfer with the current lack of trained staff and uncertainty as to staffing options is a fiscal risk to the district.

4. Discussions with district and SELPA staff indicate that the district has offered to support other SELPA member districts by providing special education transportation. Historically, the district has had a problem recruiting bus drivers and the Transportation Department indicates that some of the existing bus fleet require replacement. Interviews with special education staff indicate that they have contracted more transportation to LACOE during 2016-17 than in prior years due to lack of capacity. The district should compile and analyze the necessary data and identify the cost of the required infrastructure prior to expanding its transportation program, ensuring that it will reduce costs and/or generate income. (This is discussed further in Standard 21.1.)
5. In fall 2012 and 2013, district staff filed for reimbursement related to extraordinary cost pool students. The district did not review 2014-15 expenses required to support this reporting, so the 2015 reimbursement was not filed. Documents provided by the district indicate that only one student in 2015-16 was identified as exceeding the \$75,782.72 per year minimum criteria, and in November 2016 the district only filed for reimbursement of this one student. Evidence provided at the time of the 2016 FCMAT review indicated that at least four students had qualified as of April 2016. Current records for 2016-17 reviewed by FCMAT identified four students in residential placement, which qualify for 2016 (prior to the November 30, 2017 deadline) extraordinary cost pool funding; and four students on Individualized Service Agreements (ISAs), which attend The Help Group, a nonpublic school, who would qualify if their plans are fully implemented in the next several months. Clear communication between the Special Education and Business Services departments regarding the criteria for qualifying students, roles, relationships and responsibilities should be established so that the district uses all opportunities to generate extraordinary cost income.
6. Based on district documents, the cost of residentially placed students appears to have increased by 39% over 2015-16. The SELPA estimated funding from the mental health allocation has increased from \$480,165 in 2015-16 to \$790,320 for 2016-17, primarily due to reimbursements related to 2015-16 residentially placed students. 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 did not make the 2016-17 SELPA funding documentation available for review, but FCMAT was able to obtain documentation from the SELPA.

At the time of the FCMAT review the district could not provide SELPA funding documents for final 2015-16 or estimates of 2016-17. The business office should be aware of how SELPA funding is generated, including what portion is guaranteed by SELPA and what portion is one-time money. This affects the ability to project and budget appropriately.

7. To maximize mental health funding received from the SELPA, it is imperative that all mental health expenditures be identified, documented and reported to the SELPA. It is also important that billings from the NPS show mental health charges separately, and that payments be split funded with mental health and counseling expenses coded separately so the district can properly document expenditures and receive reimbursement. Interviews with district staff indicated that NPS bills do not segregate mental health expenses;

consequently, they are not charged to mental health funds. General ledger documentation supporting the 2015-16 unaudited actuals and 2016-17 year-to-date expenses showed no mental health expenses charged to mental health funds as a result of NPS billings. A sample of two NPS/NPA billings reviewed by FCMAT identified mental health expenditures segregated from other expenses, these mental health expenses should have been charged to 2016-17 mental health funding.

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. Ledgers of 2015-16 residential placement logs indicate that students who would qualify as unduplicated pupils, under foster family criteria, are not generating supplemental and concentration funding due to the lump sum method that the district uses to report NPS attendance. NPS and county office placements should be reviewed continuously for proper maximization of revenue, cost estimation and cost containment throughout the fiscal year.
9. The SELPA provided FCMAT with the most recent P-2 2015-16 SELPA AB 602 funding documents and 2016-17 first apportionment. FCMAT's interviews with district special education and business office staff indicated that neither department has taken responsibility for reviewing the AB 602 SELPA funding documents, and the district 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 do not attend the 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 request a one-time distribution. If the business office does not have this information, this one-time income could easily be budgeted as ongoing income in error. District representation in these discussions is of critical importance.
11. In 2016-17, the district is expected to expend an average of approximately \$16,785 per pupil for county office special education transportation and approximately \$19,571 for education. The district should support the SELPA's efforts to explore alternative transportation and educational options for these students. (This is discussed further in Standard 21.1.)

12. Interviews with staff and letters received from LACOE indicated concerns regarding the increasing cost of operating the special education program. In its letter dated March 30, 2017, LACOE expressed concern about the projected cost of \$26 million for the 2016-17 special education program, and a projected contribution of \$19.5 million or nearly 23.4% of the total unrestricted budget. FCMAT's review of the detailed 2016-17 special education budget identified that the expenditure budget appears insufficient to support the program for the entire year.

The 2016-17 special education budget is approximately \$2.2 million less than the 2015-16 unaudited actuals, before taking into consideration the LACOE transportation costs of approximately \$705,336 that were not budgeted (see Standard 21.1). The 2016-17 special education program and transportation expense budgets combined are approximately \$2.8 less than the 2015-16 unaudited actuals; however, the information provided does not support this budget reduction. For example, the projected cost in NPS for 2016-17 is anticipated to increase by \$478,781 over the 2015-16 expenses. A salary settlement effective March 2016, which was phased in for the 2015-16 school year, is a full 5% wage increase in 2016-17. The 2016-17 PERS and STRS employer contribution rates also increased. Interviews did not indicate that there was any plan in place to offset these increased costs in salaries, benefits and NPS services with other reductions in the program, and no other special education budgeted funds appear available to cover these expenses. Therefore, the unrestricted general fund contribution to special education may be understated.

Special education administration indicate that they have no input into the budget development process.

13. FCMAT did not review the special education maintenance-of-effort report for the 2015-16 unaudited actuals or the 2016-17 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 2016-17 staffing, budgets or expenses to monitor and review.
14. 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. Interviews indicate the time records are in the process of being collected for 2016-17.

The 2013-14 report also noted that internal controls over IEP records were lacking. Interviews with district staff supported this finding, and documents provided supported that the student data files in Aeries and CALPADS are not consistent. The 2014-15 and 2015-16 audits were not completed at the time of FCMAT's fieldwork.

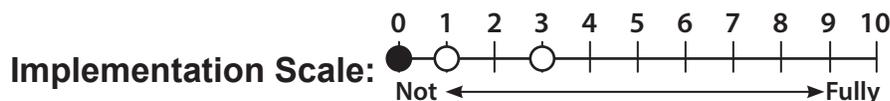
Recommendations for Recovery

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 2016-17 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 2015-16, 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 2017-18 school year to reduce reliance on expensive consulting contract services, should the agreement with LACOE become not mutually beneficial.
3. Special education extraordinary cost pool requests for reimbursements should be submitted timely and should be reviewed to ensure that all qualified students are reported. 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 appropriate amounts are budgeted each year and the correct accounts receivable and accounts payable amounts are established at year-end closing. The Business Services Department should be assigned to follow up to ensure the funds have been credited, received and/or deposited.
5. The special education budget should be reviewed and updated after the completion of the prior year unaudited actuals in September and again before completion of the first and second interim reports.
6. The district should ensure it captures and reports all reimbursable mental health expenses incurred before developing additional services that appropriately expend local mental health funds.
7. The district should regularly review county office and NPS billings to determine where expenses can be reduced and what mental health expenses should be charged against mental health funding.
8. Nonpublic school student attendance data should be maintained in the Aries student information system.
9. 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.
10. The business office should work with the Special Education Department to review the SELPA funding projections to ensure the accuracy of all funding calculations, and the physical receipt of funding. The business office should then follow up on any discrepancies between budgeted income and actual income received.

11. The staff member in the business office responsible for the special education budget should regularly attend SELPA business meetings.
12. The district should continue to explore opportunities to reduce cost by providing facilities for SELPA and county office programs.
13. The district should explore alternative transportation options for county programs and NPS students and support SELPA efforts to reduce costs.
14. An individual from the Transportation Department should be consulted in each IEP and advised of all contracts to provide student transportation in order to reduce costs. 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 be involved in budget development and receive a copy of the staffing, budgets and expenses to review several times a year and prior to year-end.
15. 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.
16. A reasonableness review and analysis of variances should be performed before the submission of any special education budget or interim reports. Large variances or increases reported in the per-pupil expenditures should be investigated before finalizing the report.
17. The auditor's recommendations for compliance with allowable activities and costs should be implemented.
18. The district should compile and analyze the necessary data and identify the cost of the required infrastructure before expanding its transportation program, ensuring that it will reduce costs and/or generate income.

Standard Not Implemented

July 2013 Rating: 1
 July 2014 Rating: 1
 July 2015 Rating: 3
 July 2016 Rating: 0
 July 2017 Rating: 0



21.1 Transportation

Professional Standard

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

Findings

1. Although the district provides most of its own special education student transportation, special education staff report that due to lack of capacity, more students have been referred to LACOE for transportation than in prior years. A review of LACOE invoices for 2016-17 special education transportation found that LACOE transports approximately 43 students. The district renewed an independent contractor agreement for transportation services for special education students at its August 17, 2016 meeting, and it has an open purchase order approved for a second contractor.
2. A review of the independent contractor invoices shows that they are not always reviewed for services and signed for approval.
3. The Annual Report of Pupil Transportation previously filed with the state is no longer required beginning with the 2013-14 fiscal year. This report required the Transportation and Business Services departments to review year-end data and calculate cost per mile for home-to-school, the number of students transported, cost per pupil, the number of buses and many more statistics. Without this report, these departments will need to mutually determine the management data and information necessary to properly manage the Transportation Department expenses. No management reports or statistics were available for FCMAT's review.
4. Expenses should be properly coded to the respective transportation programs. The district only provides regular home-to-school services to one school. Nine Type I buses are used for home-to-school transportation and field trips (28% of the district's fleet) and 23 Type II buses are used for special education transportation (72% of the fleet), four Type II buses are not assigned routes. When the monthly SC fuel bill is expensed to the two transportation programs, it is divided by half, as evidenced by the general ledger fuel expense postings. 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.
5. Interviews with business office staff indicate that no programs had been charged for the cost of field trips as of the time of FCMAT's fieldwork, and no deposits of donated funds had been sent to the business office to offset the cost of field trips since the beginning of the 2016-17 school year.

6. Interviews with administration indicated that as part of the recovery plan in 2013-14, the district intended to reduce the assignment of eight-hour drivers (currently one driver) and continues to support this goal. The district employs 12 bus drivers working five to six hours per day (a decrease of six over the 2013-14 base year) and five substitute drivers (a decrease of two over 2015-16). However, 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. District administration stated the intent to transport SELPA students in fall 2017-18 although the district historically has had problems recruiting bus drivers and has five less drivers in 2016-17 than in 2015-16. Interviews with special education administration indicated an intent to lease vehicles to transport SELPA students, but interviews with transportation administration indicates that a recent review of leasing vehicles was deemed unattractive. While district documentation shows four spare Type II buses, interviews indicate that the fleet is aging and requires replacing. Any program transfer requires strong communication between departments as to resources, and the planning necessary to procure buses and drivers can be significant.
8. The district continues to operate special education routes using many modes of transportation service including: reimbursing parents for mileage to bring their student to school, passenger vans, 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.
9. In its prior reports, FCMAT recommended that the district ensure the student information contained on various student lists remain consistent with the actual number of severely disabled and orthopedically impaired (SD/OI) students transported, and that this information should be verified against student IEPs accordingly.

During the 2015 review period, the special education staff reported that student names were reconciled with students enrolled and transported by LACOE. However, during the 2016 and current review periods, there was no evidence that the LACOE 2015-16 or 2016-17 transportation billings were reconciled to the student roster. No district adjustments had been noted on any of the 2015-16 or 2016-17 billings. The individual who used to reconcile the LACOE invoices indicated that she had been promoted and had not trained anyone to take over this function for the Transportation Department, and no one from the Special Education Department performed the student review or signed off on the invoices approving payment.

The 2016-17 invoices reviewed by FCMAT do 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. The only adjustments to the billings were for student expenses transferred to the district from other SELPA districts during the other districts' reconciliation of LACOE bills.

10. The district provides general education home-to-school transportation to only one school location and continues to document expenses related to that program in its financial software system. In prior years, the expenses related to LACOE-provided “Automatic Busing System (ABS)” were charged to the home-to-school transportation cost center. The district budget for 2016-17 was decreased from the 2015-16 budget by 24%. If the budget was reflective of a full year of the 2015-16 negotiated increases in employee salaries and the inclusion of ABS expenses, the annual change would have reflected an increase in expenses over 2015-16.
11. Unfortunately, this reduction in budgeted LACOE ABS transportation expenditures for 2016-17 was not offset by an additional allocation anywhere else in the 2016-17 budget, or in the account where the expenses are currently being charged.
12. In prior years, LACOE special education transportation expenses were coded to the district’s special education transportation cost center, but this was not done in the 2016-17 fiscal year. The 2016-17 special education transportation budget projects a decrease of \$246,077, or 14%, over the 2015-16 fiscal year expenses, but if the budget was adjusted to include the LACOE transportation expenses, the annual change would be an increase of 9%. Unfortunately, this reduction in budgeted expenditures for 2016-17 was not offset by an additional allocation in the cost center where the expenses are being charged.
13. A review of the 2016-17 budget indicates that all LACOE transportation expenses are charged directly to special education in an object code where there is no budget. FCMAT estimates that the annual expense will be \$705,336 based on annualized current expenditures and prior year history. Expenses need to be budgeted and charged to the proper accounts throughout the year to provide opportunities for computer generated variance analysis, to track and control expenditures and to generate budget adjustments throughout the year. 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 2016-17 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 regulations. Had this review been performed, it would have been evident that the LACOE transportation costs were not budgeted in 2016-17.
14. The district continues to use the SC Fuels Fleet Card system, allowing drivers access to unattended automated commercial fueling stations 24 hours a day through a card lock system. The system provides detailed logs that include the date and time of purchase; individual driver and bus number; as well as the type of fuel, the number of gallons pumped and the location of the station. As previously reported, the district does not reconcile detailed 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.

15. 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.
16. 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. The number of open purchase orders for supplies and services has been reduced from 47 in 2015-16 to 35 in 2016-17, a decrease of 26%. It is unknown if this was an effective strategy to decrease expenditures charged to the program. The district should review supplies and services expenses and prepare a trend analysis to isolate variances.

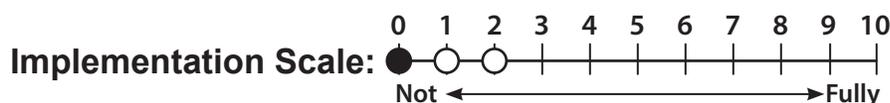
Recommendations for Recovery

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 district should regularly charge the cost of field trips to individual programs.
4. The district should regularly deposit funds received to defray the cost of field trips.
5. The Transportation and Special Education departments should evaluate the costs of transportation provided by the county office, NPS and transportation service companies to determine whether the district can transport these students more cost effectively.
6. The district should review, approve and reconcile 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.
7. To manage transportation expenses, the Transportation Department should regularly have access to its budgets and expenses. Transportation budgets, including those for expenses related to county and independent contractor provided services, should be reviewed for reasonableness and invoices should be reviewed and approved prior to payment.

8. The district should ensure the maintenance-of-effort expenditure level is maintained based on the requirements of LCFF.
9. 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.
10. 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.
11. 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.
12. Expenses for LACOE transportation costs should be properly budgeted and expensed to the proper cost center accounts to facilitate analysis and detect that all expenses are accounted for in the adopted budget.
13. Open purchase orders for goods and services should continue to be minimized whenever possible.
14. The district should review the transportation detailed controllable costs and prepare a trend analysis to isolate variances in expenditure categories.
15. The district should compile and analyze the necessary data and identify the cost of the required infrastructure prior to expanding its transportation program, ensuring that it will reduce costs and/or generate income. Standard Not Implemented

Standard Not Implemented

July 2013 Rating: 2
 July 2014 Rating: 2
 July 2015 Rating: 1
 July 2016 Rating: 1
 July 2017 Rating: 0



22.1 Risk Management – Other Post-Employment Benefits

Legal Standard

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

Findings

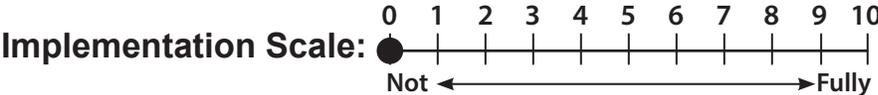
1. GASB 45 regarding other post-employment benefits (OPEB) provides that employers with more than 200 employees are to update their actuarial reports every two years. The district's most recent actuarial report regarding its GASB 45 obligations is dated September 12, 2012 and is no longer accurate within the parameters established by GASB 45.
2. 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. However, administration reported that when the district investigated the information needed to complete an updated actuarial study, it found 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.
3. In an email exchange on February 22, 2017 between the vendor and the district's newly hired director of benefits/risk management, two valuation methods are discussed to bring the district in compliance:
 - An evaluation of July 1, 2014 and July 1, 2016 prepared under existing GASB 45 requirements also noting that GASB 75 requirements as of June 15, 2017 will necessitate additional work for proper disclosure, or
 - A July 1, 2015 valuation under existing GASB 45 requirements and a July 1, 2017 valuation under the new GASB 75 requirements.

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
July 2017 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. Since July 1, 2013, Keenan & Associates (Keenan) administers the program on behalf of the district. Keenan provides many online training programs designed for safety and accident prevention, to assist school districts.
 - During this review period, the district hired a director of benefits/ risk management with prior experience with Keenan and the training programs the company offers. According to the director, the district will be implementing online training programs for the employees during the next year along with several online forms to assist managers with claims administration.
2. Although new to the district in December 2016, the director of benefits/risk management has implemented online interactive workers' compensation forms for reporting claim incidents. Claims processed through an online portal allow the district to comply with mandated timelines for reporting and creates an OSHA log that identifies potential reportable issues.

The following are representative of new forms and manuals during this reporting period:

- a. Effective March 2017, the Supervisor's Report of Accident gives managers and supervisors interactive capability to take the initial report of injury. Once completed, the form can be sent via hyperlink directly to the director of benefits/ risk management for review and follow up.
- b. An Internal Workers' Compensation Procedures guide is also available. Highlighted sections allow the manager/supervisor to fill in necessary information. This guide provides a workers' compensation calendar, modified or limited duty, hearing notice, post-injury and personnel file information.
- c. According to the director of benefits/risk management, a back to work program is on schedule for implementation within the next fiscal year. Board Policy 4213.4, Temporary Modified/Light-Duty Assignment, provides guidance for employees that have temporary disabling medical conditions regarding the ability to continue suitable work and a reasonable accommodation at the discretion of the superintendent or designee.

Forms have been created to implement this program such as the Transitional Work Program Return To Work Agreement. This will allow injured workers the ability to return to work based on limitations prescribed by their healthcare professional.

- d. Other pertinent information to guide staff in payroll and human resources in making the appropriate payroll adjustments can be found in the Education Code Benefits Administration Manual. This manual incorporates language from the CalPro collective bargaining agreement in combination with applicable Education and Labor Code references. Step-by-step examples of calculations provide the necessary information to classified employees about the impact of certain types of leave to their payroll.
 - e. Official notice to an employee that has been injured is sent by certified mail along with the mandated forms for the employee to complete.
3. The district’s last actuarial study, dated October 20, 2015, of its workers’ compensation program was 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:

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

Fiscal Year	Reported Claim Count	Paid to Date
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 year 2013-14 compared with older workers’ compensation injury claims were reduced considerably relative to total losses incurred. However, the trend has increased in total claims and dollar amounts in 2014-15 and 2015-16 based on Keenan’s data posted as of March 2017.

Keenan & Associates provided a summary report with different claims data than that reported by AON, covering the same period. Of concern is the 2012-13 and 2013-14 fiscal years where total claims and total paid claims compared with AON's claims differ, and claims dropped significantly, then increased. These differences in total claims and amounts paid should be verified by Keenan & Associates and AON Risk Solutions.

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

Keenan

Workers' Compensation Claims

Consolidated Insurance Management Summary Report by Fiscal Year

Fiscal Year	Reported Claim Count	Reported Incurred Losses	Reserves as of March 2017	Total Loss Incurred as of March 2017
2010-11	109	\$2,776,636	\$535,635	\$3,312,271
2011-12	102	\$2,125,928	\$985,404	\$3,111,332
2012-13	116	\$2,033,699	\$922,628	\$2,956,327
2013-14	82	\$693,507	\$492,463	\$1,185,970
2014-15	121	\$698,103	\$553,140	\$1,251,243
2015-16	124	\$493,142	\$650,912	\$1,144,054

The following table includes information from the Keenan report:

Keenan produces an Open Claims report and a Consolidated Insurance Management Summary Report, which do not agree for 2015-16 (see table below). Keenan should reconcile these reports.

Keenan

Workers' Compensation Claims

Fiscal Year	Open Claims Report	Reopened From A Prior Year	Net New Claims	Consolidated Report	Difference
2014-15	27	1	26	26	-
2015-16	33	1	32	34	2

Data included in the Keenan reports show that ten claims for 2014-15 exceed \$25,000 and one claim exceeds \$50,000. Total new claims for 2015-16 increased by six and four exceed \$25,000 yet no claim exceeds \$50,000.

- On February 8, 2017, the district approved consultant services with AON to prepare the updated workers' compensation actuarial. This report will cover the period from December 31, 2013 through June 30, 2017. The scope of work includes actuarial analysis of estimated outstanding losses; estimated outstanding unallocated loss adjustment expenses; projected balance sheet liability; projected future losses for 2017-18 and 2018-19; affirmation of GASB Statement No. 10 compliance; and projected cash flow for 2017-18 and 2018-19. The district should procure actuarial services in a timely manner to avoid continued audit findings in this area, and comply with generally accepted accounting principles.

5. According to information provided to AON to prepare the actuarial study, retention levels remain at \$650,000 since 2013. FCMAT continues to recommend that the district confer with the independent auditors to determine if a self-insurance fund should be established as a separate fund to account for workers' compensation activities.
6. The State Controller's Office audit report for the fiscal year ended June 30, 2014 included Finding 2014-18 – Risk management – Documentation not provided. This is a partial repeat of prior year Finding 2013-18 resulting from untimely actuarial reports. As a result, the auditor was unable to perform procedures necessary to determine if the district maintained adequate insurance coverage during those fiscal years. The 2014-15 and 2015-16 audits had not been issued as of FCMAT's fieldwork; therefore, it is unclear if the 2014-18 finding has been resolved.
7. Joint Powers Authority, Alliance of Schools for Cooperative Insurance Programs (ASCIP), assisted the district with property and liability claims until the new director was hired and during a short transition period.
8. Insurance coverage levels are determined by the JPA and reviewed annually to provide adequate coverage levels. Coverage limits are established in various categories to limit coverage per occurrence, meaning that the district is liable for amounts beyond these limits for each claim filed. The following are basic limits of coverage per occurrence. Deductibles vary by named insured within the ASCIP JPA:

Property:	\$600,000
Equipment Breakdown:	\$100,000
Builder's Risk:	\$300,000
Automobile Physical Damage	: Actual Cash Value
Crime – different levels:	\$5,000,000/\$1,000,000
9. Total incurred claims for 2015-16 is \$170,771 of which \$165,308 is outstanding. Of this amount, \$125,000 is due to a special education settlement for failure to provide a student a free appropriate public education (FAPE).
10. The district contracted with POMS & Associates to conduct a safety inspection at each school site between February 23 and March 21, 2017. FCMAT was not provided any additional data for site inspections during this review period.
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 will continue to increase.

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 should continue implementation of online processing forms for workers' compensation claims including information to managers and supervisors.
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. Individually produced Keenan reports should be reconciled.
5. The district should provide actuarial reports timely to avoid audit findings and ensure compliance with generally accepted accounting principles.
6. The district should provide timely safety assessments for all school sites.

Standard Partially Implemented

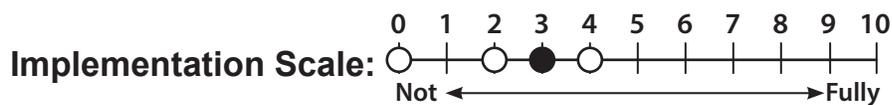
July 2013 Rating: 4

July 2014 Rating: 4

July 2015 Rating: 0

July 2016 Rating: 2

July 2017 Rating: 3



**Table of
Financial Management
Ratings**

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
1.1	<p>PROFESSIONAL STANDARD – INTERNAL CONTROL ENVIRONMENT</p> <p>All board members and management personnel set the tone and establish the environment, exhibiting high integrity and ethical values in carrying out their responsibilities and directing the work of others. Appropriate measures are implemented to discourage and detect fraud. (Statement on Auditing Standards (SAS) 55, SAS 78, SAS 82: Treadway Commission)</p>	0	0	1	1	2
1.3	<p>PROFESSIONAL STANDARD – INTERNAL CONTROL ENVIRONMENT</p> <p>The organizational structure clearly identifies key areas of authority and responsibility. Reporting lines in each area are clearly identified and logical. (SAS55, SAS78)</p>	1	0	3	4	4
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
2.3	<p>PROFESSIONAL STANDARD – INTER- AND INTRADEPARTMENTAL COMMUNICATIONS</p> <p>The board is engaged in understanding the fiscal status of the LEA, for the current and two subsequent fiscal years. The board prioritizes LEA fiscal issues, and expects reports to align the LEA's financial performance with its goals and objectives. Agenda items associated with business and fiscal issues are discussed at board meetings, with questions asked until understanding is reached prior to any action.</p>	0	0	1	3	4

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 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	2
3.2	<p>PROFESSIONAL STANDARD – STAFF PROFESSIONAL DEVELOPMENT</p> <p>The LEA develops and uses a professional development plan for the in-service training of school site/department staff by business staff on relevant business procedures and internal controls. The plan includes a process to seek input from the business office and the school sites/departments and is updated annually.</p>	0	0	0	0	1
4.2	<p>PROFESSIONAL STANDARD – INTERNAL AUDIT</p> <p>Internal audit findings are reported on a timely basis to the audit committee, board and administration, as appropriate. Management then takes timely action to follow up and resolve audit findings.</p>	0	0	0	0	1
5.1	<p>PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS</p> <p>The board focuses on expenditure standards and formulas that meet the goals and maintain the LEA's financial solvency for the current and two subsequent fiscal years. The board avoids specific line-item focus, but directs staff to design an entire expenditure plan focusing on student and LEA needs.</p>	1	0	0	1	1
5.2	<p>PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS</p> <p>The budget development process includes input from staff, administrators, board and community as well as a budget advisory committee.</p>	1	0	1	1	1

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
5.3	<p>PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS The LEA has clear policies and processes to analyze resources and allocations to ensure that they align with strategic planning objectives and that the budget reflects the LEA's priorities. The budget office has a technical process to build the preliminary budget that includes revenue and expenditure projections, the identification of carryovers and accruals, and any plans for expenditure reductions. The LEA utilizes formulas for allocating funds to school sites and departments. This may include staffing ratios, supply allocations, etc. Standardized budget worksheets are used to communicate budget requests, budget allocations, formulas applied and guidelines. A budget calendar contains statutory due dates and major budget development milestones.</p>	0	1	3	2	2
6.1	<p>LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS The LEA adopts its annual budget within the statutory timelines established by EC 42103, which requires that on or before July 1, the board shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. Not later than five days after that adoption or by July 1, whichever occurs first, the board shall file that budget with the county superintendent of schools. (EC 42127(a))</p>	7	8	7	7	8
6.2	<p>LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS Revisions to expenditures based on the state budget are considered and adopted by the governing board. Not later than 45 days after the governor signs the annual Budget Act, the LEA shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect funding available by that Budget Act. (EC 42127(h))</p>	0	0	5	7	8

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
6.3	<p>LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS The LEA completes and files its interim budget reports within the statutory deadlines established by EC 42130, et. seq. All reports are in a format or on forms prescribed by the superintendent of public instruction and are based on standards and criteria for fiscal stability.</p>	2	2	5	5	6
7.2	<p>PROFESSIONAL STANDARD – BUDGET MONITORING The LEA implements budget monitoring controls, such as periodic budget reports, to alert department and site managers of the potential for overexpenditure of budgeted amounts. Revenue and expenditures are forecast and verified monthly. The LEA ensures that appropriate expenditures are charged against programs within the spending limitations authorized by the board.</p>	1	0	2	1	0
7.3	<p>PROFESSIONAL STANDARD – BUDGET MONITORING The LEA uses an effective position control system that tracks personnel allocations and expenditures. The position control system establishes checks and balances between personnel decisions and budgeted appropriations.</p>	1	0	4	4	3
8.1	<p>PROFESSIONAL STANDARD – ACCOUNTING The LEA forecasts its cash receipts and disbursements and verifies those projections monthly to adequately manage its cash. The LEA reconciles its cash to bank statements and reports from the county treasurer monthly.</p>	1	3	4	3	2
8.2	<p>PROFESSIONAL STANDARD – ACCOUNTING The LEA's payroll procedures comply with the requirements established by the county office of education, unless the LEA is fiscally independent. (EC 42646) Per standard accounting practice, the LEA implements procedures to ensure timely and accurate payroll processing.</p>	1	1	1	2	3
9.2	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING School sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly. School sites maintain statewide student identifiers and reconcile data required for state and federal reporting.</p>	2	2	2	2	2

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
9.3	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING</p> <p>Policies and regulations exist for independent study, charter school, home study, inter-/intra-LEA agreements, LEAs of choice, and ROC/P and adult education, and address fiscal impact.</p>	2	2	2	2	2
9.4	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING</p> <p>Students are enrolled and entered into the attendance system in an efficient, accurate and timely manner.</p>	1	2	2	1	1
9.6	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING</p> <p>The LEA utilizes standardized and mandatory programs to improve the attendance rate of pupils. Absences are aggressively followed up by LEA staff.</p>	2	1	4	4	4
9.7	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING</p> <p>School site personnel receive periodic and timely training on the LEA's attendance procedures, system procedures and changes in laws and regulations.</p>	1	2	0	0	1
10.4	<p>PROFESSIONAL STANDARD – ACCOUNTING, PURCHASING, AND WAREHOUSING</p> <p>The LEA timely and accurately records all financial activity for all programs. GAAP accounting work is properly supervised and reviewed to ensure that transactions are recorded timely and accurately, and allow the preparation of periodic financial statements. The accounting system has an appropriate level of controls to prevent and detect errors and irregularities.</p>	1	1	1	1	1
10.5	<p>PROFESSIONAL STANDARD – ACCOUNTING, PURCHASING, AND WAREHOUSING</p> <p>The LEA has adequate purchasing and warehousing procedures to ensure that: (1) only properly authorized purchases are made, (2) authorized purchases are made consistent with LEA policies and management direction, (3) inventories are safeguarded, and (4) purchases and inventories are timely and accurately recorded.</p>	1	1	0	1	1

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 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	0
11.3	<p>LEGAL STANDARD – STUDENT BODY FUNDS</p> <p>The LEA provides annual training and ongoing guidance to site and LEA personnel on the policies and procedures governing Associated Student Body accounts. Internal controls are part of the training and guidance, ensuring that any findings in the internal audits or independent annual audits are discussed and addressed so they do not recur.</p>	1	1	0	0	0
12.1	<p>LEGAL STANDARD – MULTIYEAR FINANCIAL PROJECTIONS</p> <p>The LEA provides a multiyear financial projection for at least the general fund at a minimum, consistent with the policy of the county office. Projections are done for the general fund at the time of budget adoption and all interim reports. Projected fund balance reserves are disclosed and assumptions used in developing multiyear projections that are based on the most accurate information available. The assumptions for revenues and expenditures are reasonable and supported by documentation. (EC 42131)</p>	0	3	3	2	1
12.2	<p>LEGAL STANDARD – MULTIYEAR FINANCIAL PROJECTIONS</p> <p>The Governing Board ensures that any guideline developed for collective bargaining fiscally aligns with the LEA's multiyear instructional and fiscal goals. Multiyear financial projections are prepared for use in decision-making, especially whenever a significant multiyear expenditure commitment is contemplated, including salary or employee benefit enhancements negotiated through the collective bargaining process. (EC 42142)</p>	0	1	1	1	1

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 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	7
14.2	<p>LEGAL STANDARD – IMPACT OF COLLECTIVE BARGAINING</p> <p>Bargaining proposals and negotiated settlements are “sunshined” in accordance with the law to allow public input and understanding of employee cost implications and, most importantly, the effects on the LEA’s students. (Government Code 3547, 3547.5)</p>	0	0	2	4	4
14.3	<p>PROFESSIONAL STANDARD – IMPACT OF COLLECTIVE BARGAINING</p> <p>The LEA has developed parameters and guidelines for collective bargaining that ensure that the collective bargaining agreement does not impede the efficiency of LEA operations. Management analyzes the collective bargaining agreements to identify any characteristics that impede effective delivery of LEA services. The LEA identifies those issues for consideration by the Governing Board. The Governing Board, in developing its guidelines for collective bargaining, considers the impact on LEA operations of current collective bargaining language, and proposes amendments to LEA language as appropriate to ensure effective and efficient service delivery. Governing Board parameters are provided in a confidential environment, reflective of the obligations of a closed executive board session.</p>	0	0	2	3	5
15.2	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>Management information systems support users with information that is relevant, timely, and accurate. Assessments are performed to ensure that users are involved in defining needs, developing specifications, and selecting appropriate systems. LEA standards are imposed to ensure the maintainability, compatibility, and supportability of the various systems. The LEA ensures that all systems are SACS-compliant, and are compatible with county systems with which they must interface.</p>	1	1	1	1	1

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
15.3	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>Automated systems are used to improve accuracy, timeliness, and efficiency of financial and reporting systems. Needs assessments are performed to determine what systems are candidates for automation, whether standard hardware and software systems are available to meet the need, and whether or not the LEA would benefit. Automated financial systems provide accurate, timely, relevant information and conform to all accounting standards. The systems are designed to serve all of the various users inside and outside the LEA. Employees receive appropriate training and supervision in system operation. Appropriate internal controls are instituted and reviewed periodically.</p>	3	3	4	3	3
15.7	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>Hardware and software purchases conform to existing technology standards. Standards for network equipment, servers, computers, copiers, printers, fax machines, and all other technology assets are defined and enforced to increase standardization and decrease support costs. Requisitions that contain hardware or software items are forwarded to the technology department for approval before being converted to purchase orders. Requisitions for nonstandard technology items are approved by the information management and technology department(s) unless the user is informed that LEA support for nonstandard items will not be available.</p>	2	2	2	2	3
15.8	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>An updated inventory includes item specification for use in establishing standards for an equipment replacement cycle and rotating out obsolete equipment. Computers and peripheral hardware are replaced based on a schedule. Hardware specifications are evaluated yearly. Corroborating data from work order or help desk system logs is used when this data is available to determine what equipment is most costly to own based on support issues. The total cost of ownership is considered in purchasing decisions.</p>	2	2	2	3	3

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 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	7
15.11	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>The LEA optimizes funding of various types of technology throughout the organization by effective utilization of available Federal E-rate discounts, the California Teleconnect fund, and other available discount programs and funding sources to reduce costs for various technology expenditures.</p>	2	3	4	3	3
16.1	<p>LEGAL STANDARD – MAINTENANCE AND OPERATIONS FISCAL CONTROLS</p> <p>Capital equipment and furniture is tagged as LEA-owned property and inventoried at least annually.</p>	1	0	0	1	0
17.1	<p>PROFESSIONAL STANDARD – FOOD SERVICE FISCAL CONTROLS</p> <p>To accurately record transactions and ensure the accuracy of financial statements for the cafeteria fund in accordance with GAAP, the LEA has purchasing and warehousing procedures to ensure that these requirements are met.</p>	1	0	0	0	2
20.1	<p>PROFESSIONAL STANDARD – SPECIAL EDUCATION</p> <p>The LEA actively takes measures to contain the cost of special education services while providing an appropriate level of quality instructional and pupil services to special education students. The LEA meets the criteria for the maintenance of effort requirement.</p>	1	1	3	0	0

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 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	0
22.1	<p>LEGAL STANDARD – RISK MANAGEMENT – OTHER POST-EMPLOYMENT BENEFITS</p> <p>LEAs that provide health and welfare benefits for employees upon their retirement, and those benefits will continue past the age of 65, shall provide the board an annual report of actual accrued but unfunded costs of those benefits. An actuarial report should be performed every three years. (EC 41240)</p>	0	0	0	0	0
22.2	<p>PROFESSIONAL STANDARD – RISK MANAGEMENT – OTHER POST EMPLOYMENT BENEFITS</p> <p>The LEA has a comprehensive risk-management program that monitors the various aspects of risk management including workers' compensation, property and liability insurance, and maintains the financial well being of the LEA. In response to GASB requirements, the LEA has completed recent actuarial reports for workers' compensation and property and liability. The actuarial assumptions properly track to the LEA's budget assumptions and include the benefits being provided under existing plans.</p>	4	4	0	2	3
Collective Average Rating		1.19	1.33	1.95	2.16	2.44

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 and adopted Board Policy 3516 on August 4, 2014. The policy requires each school site to develop an emergency and disaster preparedness plan that will be included in the district's comprehensive school safety plan, and to have it approved by the school site council and the district board of trustees.
2. FCMAT found that all of the school sites visited had developed, and approved through their school site councils, a comprehensive emergency and disaster preparedness plan based on a template supplied by the district.
3. Upon review of sample emergency response plans contained in the comprehensive school site safety plan, FCMAT discovered two emergency response sections were contained within the same plan. Section 3, Disaster Procedures of the comprehensive school site safety plan contained a series of emergency procedures that were different than those contained within the emergency and disaster preparedness plan section of the same document.
4. Only one site visited by FCMAT had evacuation route maps posted in the classrooms. No classrooms visited by FCMAT had current emergency telephone numbers posted in the classroom
5. All site administrators interviewed stated that they had received training on the plan and the proper procedures for developing and approving the plan.

Recommendations for Recovery

1. The district's director of benefits/risk management should review the emergency procedures outlined in Section 3 of the comprehensive school site safety plan and the emergency procedures section of that same plan to resolve any conflicts.
2. Each school should update its emergency telephone numbers and evacuation route maps and post this information in each classroom.
3. 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.

- The district should provide professional development training to all employees, which includes emergency preparedness on districtwide staff development days.

Standard Partially Implemented

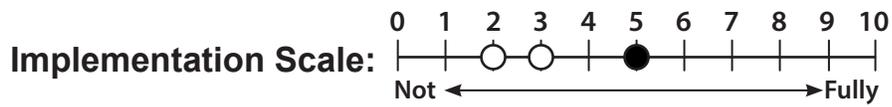
July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 5



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, revised in October 2012, and reviewed in August 2014, requires each school site council to develop a comprehensive school safety plan relevant to the needs and resources of that particular school. California Education Code (Sections 32280-32289) outlines the requirements of 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. All sites had developed a comprehensive school site safety plan and approved them through their respective school site councils in accordance with SB 187 and SB 334.
2. Administrative Regulation 3516.1 was updated in August 2014 and outlines procedures for fire drills at school sites. Site principals visited by FCMAT reported that they performed and scheduled fire drills in accordance with this policy.
3. Site principals reported that fire alarm systems were operating correctly at each of the school sites visited. Additionally, all site administrators remained well versed in fire drill procedures, and some were diversifying their drills to include other types of emergency response drills during the school year such as earthquake and lockdown drills.
4. FCMAT's examination of fire extinguishers encountered during site visits showed that they had been inspected and serviced within the past year with the exception of the kitchen at Morningside High School. The inspection tag on that fire extinguisher indicated it had not been inspected since August 2014. Additionally, all fire extinguishers encountered had failed to receive monthly visual inspections as shown by the lack of signatures/initials on the fire extinguisher tags. See also Standard 1.8.
5. Each school site visited by FCMAT demonstrated evidence of performing earthquake drills as per Administrative Regulation 0450. 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 stationed at front entrances, and each of the campuses visited maintained a log of daily visitors.
6. All campuses visited by FCMAT maintained their own key issuance and return systems. Additionally, the district has developed a system in which keys are no longer issued at the site by the locksmith, but instead are issued to site administrators only at the district's maintenance office. District staff continue to maintain several different keys to access all areas of the campus in most schools.

Recommendations for Recovery

1. 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.
2. 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.
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 continue to utilize a single point of entry for each of its school sites, use district security personnel at the entrance to secondary school sites and maintain the use of visitor sign-in logs. The use of visitor badges should be considered at all school sites.

Standard Partially Implemented

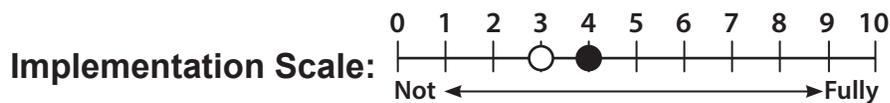
July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 4



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 clean and free of debris and conditions that would create a fire or life hazard. However, trash and other debris was routinely found within accessible overlooked locations, such as abandoned fire hose and fire extinguisher cabinets, fenced areas, and other overlooked accessible locations. Additionally, pockets of accumulated detritus had been left on site and could act as an attractant for arson activities. Monroe Middle School had suffered a fire in one of its closed buildings during the prior year.
2. Most kitchen facilities visited by FCMAT were clean, and the equipment was in working condition. FCMAT noticed excessive dirt and grime along walls and threshold doors at Worthington Elementary.
3. The school site playgrounds were last inspected for certified playground safety audits through the district's property and liability insurance provider ASCIP in May 2015.
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 Morningside High School, where the inspection tag on the fire extinguisher indicated it had not been inspected since August 2014. Additionally, FCMAT found that no fire extinguisher had received monthly visual inspections as shown by the absence of signatures on the fire extinguisher tags. See also Standard 1.3.
5. FCMAT discovered fire code violations including blocked access to an electrical panel at Morningside High School and a blocked fire alarm pull station at Monroe Middle School.
6. FCMAT also found an electrical room door ajar and readily accessible to any person or student who passes by at Morningside High School and a utility vault cover had been slid to one side, exposing the pit and creating a safety hazard.
7. Overall supervisory responsibility for site custodians has been moved to the director of maintenance, operations and transportation. Site principals perform custodial evaluations in conjunction with the director of maintenance, operations and transportation. The principals interviewed by FCMAT stated that they have daily oversight of the custodial cleaning assignments, and have input into custodial evaluations. Additionally, while the district was in the process of hiring a custodial supervisor, a night lead custodian has not been hired to guide the night custodial staff.
8. As noted in the previous finding, the district is in the process of hiring a custodial supervisor; however, the director of maintenance, operations, and transportation remains

the direct supervisor for all maintenance, grounds, and transportation employees. This level of span of control is untenable and presents a significant threat to maintaining the proper level of situational awareness over the long term and therefore can adversely affect district and site safety.

9. Custodians at most locations were aware of the location of the safety data sheet (SDS) binders, and were familiar with their use. Even though many recalled that they had received training during the year on SDS and other hazard communication standards, it appeared that few had retained any functional understanding of the training.
10. Most restroom facilities at the campuses visited by FCMAT were relatively clean, and overall there was a noticeable improvement in cleanliness from the prior year. However, many restrooms visited by FCMAT were unsanitary and contained broken and unusable toilet paper dispensers, soap dispensers, and toilet seat cover dispensers. Monroe Middle School continued to only have one set of bathrooms open for students.
11. FCMAT observed extremely deteriorated metal roofs, external siding, and vinyl flooring in several of the relocatable classrooms at Bennett-Kew Elementary School. A classroom at Worthington Elementary had been abandoned because of the poor condition of the roofing. Multiple classrooms at Highland Elementary are routinely rendered unusable during rain events because of storm water runoff entering the classrooms and hallways.
12. FCMAT observed that although the cleanliness and state of maintenance has improved over the last year, many of the underlying issues at the sites can obviously be effectively addressed only through larger scale facilities repair or replacement projects.

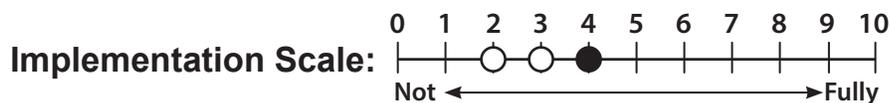
Recommendations for Recovery

1. The district should continue to improve 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 immediately remove any accumulation of unused or dilapidated equipment, buildings, or materials from sites to avoid arson potential.
3. The district should continue annual playground safety inspections and correct noted deficiencies as soon as possible.
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 implement and enforce morning site walks/inspections by custodial personnel on their respective campuses to ensure that all appropriate doors are secured and hazards are properly addressed. Additionally, site custodians and site staff should be trained to keep access open to electrical circuit breaker panels and fire alarm pull stations

6. The district should continue the process of hiring an operations supervisor, and should consider hiring a night lead custodian, both of whom would report to the director of maintenance and operations.
7. The district should explore options to reduce the span of control of the director of maintenance, operations, and transportations to a more manageable level.
8. The district should continue to develop and maintain 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.
9. The district should check for understanding at safety training sessions for staff, especially custodial personnel, using tools such as post-training quizzes and other incentive programs designed to enhance retention of training objectives.
10. 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. The district should move forward judiciously with facility improvement plans to address site safety and habitability issues that are beyond the scope of regular and routine maintenance.
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
 July 2017 Rating: 4



1.9 School Safety

Legal Standard

The LEA complies with Injury and Illness Prevention Program (IIPP) requirements. (CCRTITLE8, 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 unexecuted copy of the injury and illness prevention program dated February 2017. However, a search of Inglewood Unified's website did not produce a current and properly executed copy of the IIPP.
3. FCMAT was provided with documentation that indicated the district performed injury and illness prevention program training in February 2016 for all maintenance, custodial, and transportation staff. FCMAT concluded that this training was actually held in February 2017 because the document cites data from the latter part of 2016 and makes references to events in 2017. However, this conclusion cannot be verified since no sign-in sheets for this training were provided. The training covered required components of the written plan, communication, and hazard identification among its topics. The training document indicates that a copy of the IIPP would be distributed to each site and posted online.
4. Most site staff interviewed by FCMAT were not aware of the IIPP, its location or purpose. Most staff members who stated knowledge of the IIPP were only vaguely aware of its existence, but not its purpose. Only two site principals demonstrated functional knowledge of the IIPP and could locate a copy.
5. Though documentation was provided that indicated that operations staff were IIPP trained, no such documentation was provided for other district staff training.
6. The IIPP requires periodic safety inspections of district sites. The February training document states that site safety inspections would begin February 10, 2017 and would be performed by the director and ASCIP. Interviews with the director of benefits/risk management indicated that these inspections were ongoing, but scheduled for completion soon.
7. The IIPP requires that minutes from the safety committee meetings be retained for five years. FCMAT was provided with a document outlining the structure of a districtwide safety committee; however, no associated minutes indicate that the committee held meetings. Information from staff interviews indicated that the district safety committee had only recently begun to perform its work and had only conducted one meeting. Site interviews found that there is limited to no knowledge of a district safety committee.

Recommendations for Recovery

1. The district should properly execute the IIPP and ensure that it is readily available to employees and the public. The district should ensure that the districtwide safety committee continues and is developed to provide a means for employees to communicate safety concerns, provide review of safety issues throughout the district, and make suggestions on correction of safety issues.
2. The district should continue to provide training for employees regarding the implementation of the IIPP, utilizing a means to check for retention of the training objectives.

Standard Partially Implemented

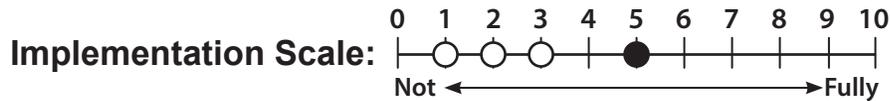
July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 2

July 2017 Rating: 5



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. Some sites visited by FCMAT had out-of-date SDS binders, and despite acknowledging that training had occurred, most custodial staff did not demonstrate even a rudimentary understanding of the use of the SDS binders. The SDS binders at some sites were not located in the areas where custodial cleaning products are stored or used, and they were not up to date.
2. Although FCMAT was provided with documentation that indicated that hazardous communication (HazCom)/global harmonization system (GHS) training was provided in February 2017, those documents did not include any information on the specifics of that training. Interviews with custodial staff indicated little if any understanding of HazCom/ GHS principles.

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 provide training of all custodial, maintenance, and transportation personnel in GHS.
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.

Standard Partially Implemented

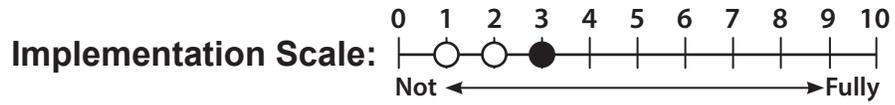
July 2013 Rating: 1

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 3



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 organization-wide process for issuing keys to and retrieving keys from employees.

Findings

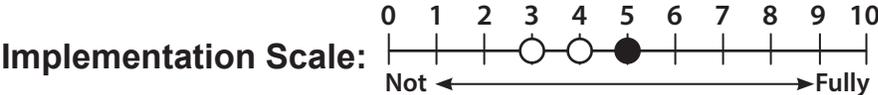
1. The district provided FCMAT with Administrative Regulation 3517, which was revised in November 2006, and specifies “[u]nder the direction of the Chief Operations Officer, the Director of Maintenance, Operations, and Transportation (MOT) will be responsible for establishing regulations, procedures, 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. However, FCMAT received reports during the finance fieldwork of terminated employees not returning their keys upon leaving the district. (See Finance Standard 10.5)
4. The district has a standard key authorization form and process for issuing keys that controls distribution. All keys are issued from the central operations office and are not directly distributed by the locksmith.
5. The district 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 amend board policy to specify in greater detail those who are issued keys, the purpose, and the responsibility for the security and use of keys.
2. 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 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
July 2017 Rating: 5



1.18 School Safety

Professional Standard

Outside lighting is properly placed and is monitored periodically to ensure that it functions and is adequate to ensure safety during evening activities for students, staff and the public.

Findings

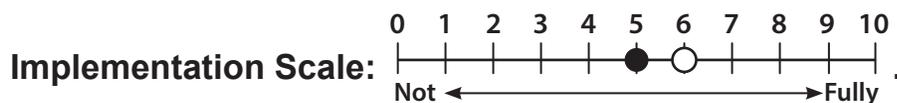
1. The Maintenance Department uses a new internal report “School Inspection Report” to assess facilities but it does not include an item to verify the condition of exterior lighting.
2. The district utilized Proposition 39 funding to upgrade and improve exterior lighting over the last year. Sites visited by FCMAT all had updated exterior LED lighting.
3. 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, but acknowledged that the upgrade to LED lighting had made a significant improvement.
4. The district does not have board policy or facilities standards specifically on outside lighting.

Recommendations for Recovery

1. The district should add an inspection item to their internal inspection report to evaluate exterior lighting.
2. 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.
3. 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
July 2017 Rating: 5



1.20 School Safety

Professional Standard

The LEA maintains a comprehensive employee safety program. Employees are made aware of the LEA's safety program, and the LEA provides in-service training to employees on the program's requirements.

Findings

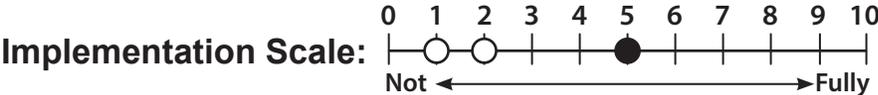
1. Board Policy and Administrative Regulation 4157 were updated in August 2014 and require the superintendent or designee to promote employee safety and correct any unsafe work practices through education and enforcement. The district provided documentation that represented an operative and executed employee safety plan.
2. The district provided training to the Maintenance, Operations, and Transportation Department on February 10, 2017, that included workplace safety, IIPP training, ladder safety, and custodial equipment familiarization. Although the description of the training in the documentation provided states that HazCom/GHS training was also included during this session, the session documents did not include detail of the GHS information disseminated. Additionally, interviews with custodial staff demonstrated little to no practical knowledge of GHS principles.
3. The district provided documentation showing that Asbestos Awareness training was conducted on June 13, 2016, Blood Borne Pathogen and Heat Injury and Illness training in August 2016, and Integrated Pest Management (IPM), new equipment familiarization, and Defensive Driving training on November 18, 2016. Additionally, the district provided copies of Employee Safety Training records for 22 of its maintenance employees.
4. Though the district has provided significant safety training to operations employees, it did not provide any documentation demonstrating that other district employees had received safety training as prescribed in the IIPP. Interviews with school site staff confirmed that administrative and certificated staff had not received required safety training.

Recommendations for Recovery

1. The safety and emergency training program should be designed so that, in addition to sign-in sheets, sample information from each portion of the training session is included as part of the training session documentation.
2. The district should ensure that all employees, including substitutes, receive annual safety training according to the requirements for each position and job title. 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.

Standard Partially Implemented

July 2013 Rating: 1
July 2014 Rating: 1
July 2015 Rating: 2
July 2016 Rating: 2
July 2017 Rating: 5



2.2 Facility Planning

Legal Standard

The LEA seeks and obtains waivers from the State Allocation Board (SAB) for continued use of any nonconforming facilities. (EC 17284-17284.5)

This standard is no longer applicable under current law and will be eliminated from the evaluation process and scoring rubric.

Standard Not Applicable

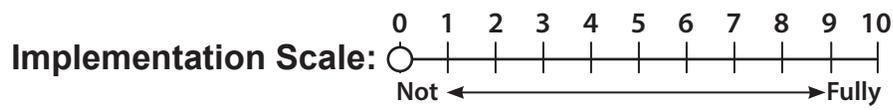
July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: N/A

July 2016 Rating: N/A

July 2017 Rating: N/A



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

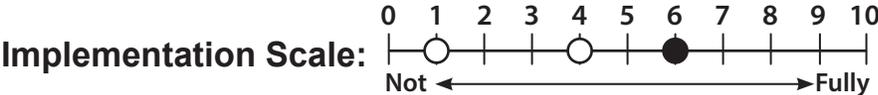
1. Board Policy and Administrative Regulation 7140 on the selection of architectural and engineering services was adopted in August 2014 and requires the superintendent or designee to devise a competitive process for choosing architects and structural engineers that is based on demonstrated competence 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 submitted to the district in May 2015.
3. 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, but only 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. The standards have been completed for the secondary level and the firm has commenced with developing standards for the elementary level.
4. The district had identified five priority sites where work will be performed using a combination of Measure GG and Los Angeles World Airports (LAWA) funds. Of the five priority sites, only Payne Elementary is still scheduled to receive work because of a change in facilities management leadership and shifting district priorities. The balance of Measure GG funds allocated for this project will be used for interim housing while LAWA funds are used to perform the sound mitigation of the facility. The district expected to receive Division of the State Architect (DSA) approval on this project sometime in May 2017.

Recommendations for Recovery

1. The district should continue to follow the process outlined in Board Policy 7140 for selecting architectural services on future district projects.
2. The district should adopt the completed secondary level standards and move forward with completing and adopting the standards for the elementary level.

Standard Partially Implemented

July 2013 Rating: 1
July 2014 Rating: 1
July 2015 Rating: 4
July 2016 Rating: 6
July 2017 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's facilities capacity is roughly twice the amount needed to house its total student enrollment. Most of this excess facilities capacity is old and in disrepair. As a result, the district is confronted with maintaining these facilities on a maintenance budget that would be considered marginally adequate for a district half its size.
3. 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. There are continuing proposals for facilities being explored, including school consolidation.
4. The district has been approved for \$44 million for sound mitigation funds from LAWA. LAWA has notified the district that the funds must be expended by 2020; however, the district is unclear whether the funds must be encumbered, or fully expended by the 2020 deadline. The district believes that additional projects may be eligible to receive LAWA funds.
5. The district has retained Decision Insight to perform a demographic study and Grandview Advisors to perform an asset management study.

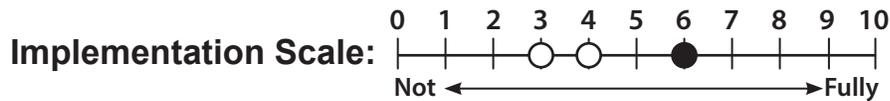
Recommendations for Recovery

1. The district should use the information obtained from the Decision Insight demographic study and Grandview Advisors asset management study to align its adequate student enrollment capacity with its current and projected student enrollment as well as update the district's facilities master plan.
2. 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.

3. The district should incorporate a current funding component into the facilities implementation master plan based on estimated need and available resources.
4. The district should begin implementing the projects outlined in the soundproofing work plan.
5. The district should revise the soundproofing work plan as new projects are approved to receive LAWA funds.
6. The district should follow up with LAWA on projects previously submitted for funding to expedite approval.
7. The district should verify that LAWA funds must be expended, and not just encumbered, by the 2020 deadline.

Standard Partially Implemented

July 2013 Rating: 3
 July 2014 Rating: 4
 July 2015 Rating: 6
 July 2016 Rating: 6
 July 2017 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 does not have a formal facilities planning committee. However, the CBO has been seeking input from stakeholders regarding district facilities issues. Nonetheless, 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. A prior facilities planning committee included the CBO, chief facilities and operations officer (CFOO) and outside consultants.
3. The district has completed the formation of its citizens' oversight committee for Measure GG and its meeting schedule shows that it has conducted three meetings during this review period. The district has established bylaws for the Citizen's Bond Oversight Committee to define the role of committee members, which is to ensure conformance with the ballot language of Measure GG; however, the committee members interviewed indicated they want to be apprised of facilities issues districtwide.
4. The CBO serves as the district resource person for the citizen's oversight committee and has dedicated a significant amount of time increasing the committee's understanding of school facilities planning and construction.

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

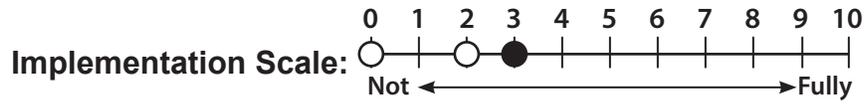
July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 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. The district also prepared a PowerPoint presentation that was presented to the board on March 8, 2017; however, the districtwide facilities implementation plan still needs to be modified to reflect the content of the presentation.
3. The district's 2016-17 general fund budget as of March 2017 contains a budget line item of \$4,670,157 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 abandoned performing the work scheduled at five priority sites using a combination of Measure GG and LAWA funds due to turnover in district facilities leadership and shifting priorities.
5. The district competitively bid commercial roofing projects for Centinela Elementary School, Kelso Elementary School, Woodworth Elementary School and Monroe Middle School last spring and all projects were completed over the summer of 2016.
6. The district used \$20 million in Qualified Zone Academy Bonds (QZAB) coupled with two to four million from Measure GG to undertake a heating, ventilation and air-conditioning (HVAC) project districtwide, scheduled to be completed during the summer of 2017.
7. The district removed dilapidated pavement, relocated fencing, installed new paving and set new relocatable classrooms at Kelso Elementary School.

Recommendations for Recovery

1. The district should update the facilities master plan using data from the Decision Insight demographic study and the Grandview Advisors asset management review.
2. The updated facilities master plan should consider alternate proposals for the modernization, demolition and addition of school facilities, including school consolidation.

3. The district should continue to budget funds for routine annual maintenance in its adopted budget for fiscal year 2017-18.

Standard Partially Implemented

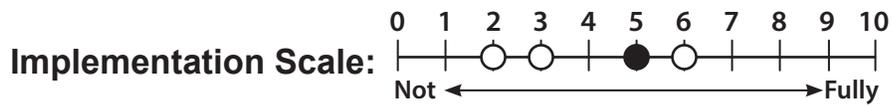
July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 5

July 2016 Rating: 6

July 2017 Rating: 5



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. These had not been addressed since the last review.

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

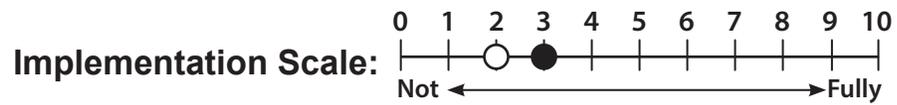
July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 3



3.9 Facilities Improvement and Modernization

Professional Standard

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

Effective July 1, 2013, Assembly Bill 97 repealed State Allocation Board apportionment authority for the Deferred Maintenance Program and provided for the governing boards for each school district to have full local control over deferred maintenance expenditures, earnings and funds.

This standard is no longer applicable under current law and will be eliminated from the evaluation process and scoring rubric.

Standard Not Applicable

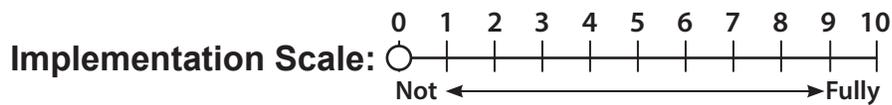
July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: N/A

July 2016 Rating: N/A

July 2017 Rating: N/A



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 current interim chief facilities and operations officer, who is an independent consultant, has extensive knowledge of the DSA and OPSC. The use of an interim position does not build organizational capacity.
2. The district uses the services of Project Support Services (PSS) 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 a request for qualifications to provide program management and construction management services for Measure GG projects and had originally hired two firms. Cordoba Corporation now provides both construction management and project management services for the district.

Recommendations for Recovery

1. The district should retain a permanent chief facilities and operations officer to oversee the facilities planning and construction functions of the district and to build organizational capacity in these areas.
2. The district should continue to support training for all staff members who will be involved in oversight and have responsibility for expending funds for construction and modernization projects.
3. The district should continue to utilize consultants to work with various state agencies as necessary until it can develop more internal expertise with regard to DSA and OPSC.
4. 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

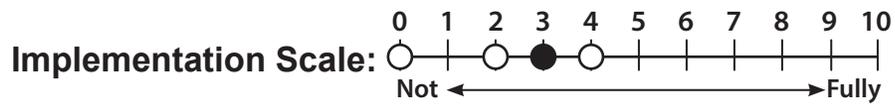
July 2013 Rating: 2

July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 4

July 2017 Rating: 3



4.1 Construction of Projects

Professional Standard

The LEA maintains a staffing structure that is adequate to ensure the effective management of its construction projects.

Findings

1. The district has an independent contractor serving as their interim chief facilities and operations officer.
2. The district's new staffing structure for overseeing and managing construction projects consists of the chief business official, interim chief facilities and operations officer and the director of maintenance, operations, and transportation.
3. With the exception of districtwide lighting replacement, no significant projects have been completed since the last review, however Payne Elementary and Monroe Middle School were submitted to DSA for LAWA projects but have not received DSA approval.

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 hire a permanent chief facilities and operations officer to develop organizational capacity in school facilities planning and construction.
4. The district should continue to employ an independent auditor to audit the Measure GG expenditure activity at the end of each fiscal year and to verify that funds have been expended according to the provisions contained in Education Code 15278 and the intended use of the bond.
5. Expenditures of funds from Measure GG bond proceeds should be accounted for separately in the district accounting records to allow for individual project identification and accountability.

Standard Partially Implemented

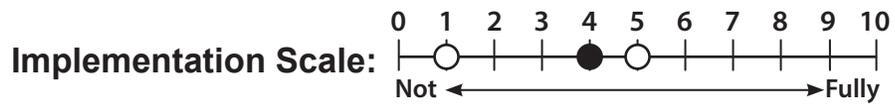
July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 5

July 2017 Rating: 4



4.2 Construction of Projects

Professional Standard

The LEA maintains appropriate project records and drawings.

Findings

1. The district has established an organized records retention facility.
2. This facility previously held records related to all past construction projects, including bid documents, state school facility records, and architectural drawings. With new construction projects taking place, the district has determined that the older construction records should be packed, labeled and palletized for storage.
3. Prior records had been organized by school site and were easy to locate. The district had also implemented a checkout system for users who requested to view or check out the documents. Interviews indicated these elements are intended to continue with the new construction documents and that most recent records and drawings are also 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

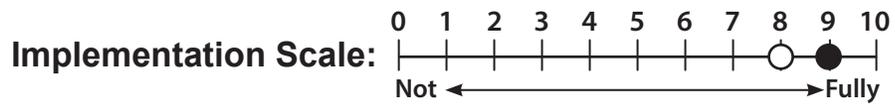
July 2013 Rating: 8

July 2014 Rating: 8

July 2015 Rating: 9

July 2016 Rating: 9

July 2017 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. The Los Angeles County Office of Education (LACOE) conducted the facilities inspections required under the Williams Act in September 2016 using the Facilities Inspection Tool (FIT) and most schools received overall ratings of fair or good, either at the initial or reinspection. However, Monroe Middle School received a rating of poor in January 2016, but was able to improve that rating to fair by August 2016.
2. The district has a 2016-17 routine restricted maintenance account budget of \$4,670,157, which includes allocations for repairs, parts and contracted services.
3. Site visits indicate a significant degradation of capital facilities. The district's Maintenance Department is taking steps to implement preventive maintenance measures, but because of staffing constraints, continues to operate in a reactionary mode. As a result, maintenance staff have difficulty keeping up with building decay.
4. The district's facilities capacity is roughly twice the amount needed to house its total student enrollment. Most of this excess capacity is old and in disrepair. As a result, the district is confronted with maintaining these facilities on a maintenance budget that would be considered marginally adequate for a district half its size.
5. The concrete walkways at the secondary school sites, with the exception of Crozier Middle School, were heavily stained with chewing gum. Each school has allegedly 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.
6. Many restrooms visited were in unsanitary condition with broken toilet paper and soap dispensers. Monroe Middle School only had one set of bathrooms open for students. This is the second year in a row FCMAT has observed a lack of adequate restrooms for the size of the student population. See also discussion of facilities conditions at Standard 1.8 above.

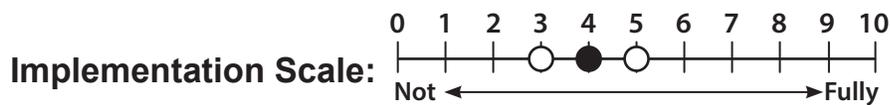
Recommendations for Recovery

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 and use the FIT form to perform the inspections.
3. The district should 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
 July 2017 Rating: 4



6.2 Facilities Maintenance and Operations

Legal Standard

The LEA has established the required account for ongoing and major maintenance. (EC 17014), (17070.75)

Findings

1. The district's 2016-17 Maintenance Department budget is \$4,670,157, 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 2015-16 fiscal year, the routine restricted maintenance account (RRMA) had a zero balance. Additionally, it was reported at the time of the second interim financial report for the 2016-17 fiscal year that the RRMA had a balance of approximately \$365,000. The CBO reports that based on spending patterns, the ending fund balance for RRMA will be zero for the 2016-17 fiscal year. Every site visited by FCMAT had facility maintenance issues. It is beyond the scope of this review to determine whether this is because of budgetary or personnel issues; however, the district should determine if it uses its funds to the fullest extent possible in light of the district's facilities needs.
3. At the time of interviews, the director of maintenance, operations and transportation indicated that he routinely reviewed his budget and met with the CBO to monitor expenditures, but noted he had not received specific training regarding reading, understanding, and use of budget codes.
4. 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.
5. FCMAT's review of district provided detailed budget reports showed what appear to be expenditures from the deferred maintenance (Fund 14) fund for fiscal years 2015-16 and 2016-17 that do not address significant infrastructure maintenance or repairs. Those expenditures include painting, carpet replacement, playground repairs, and pest control.
6. The district created a project list for the Maintenance and Operations Department. Many of the projects did not address repairs or upgrades to infrastructure components. The district continues to address its maintenance issues on an as-needed basis and does not have a budget for planned preventive maintenance projects that address the critical needs of major infrastructure related systems.

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 and 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 only charge costs associated with the maintenance of the facilities or grounds to the RRMA. Because not all expenditures cleanly align with this definition, the district should use logic and rationale for its determination of appropriate expenditures to the RRMA.
5. The district should only use funds within the deferred maintenance (Fund 14) fund for projects that involve significant infrastructure maintenance or repairs. The district should prepare a multiyear budget to address the projects identified in the maintenance plan.

Standard Partially Implemented

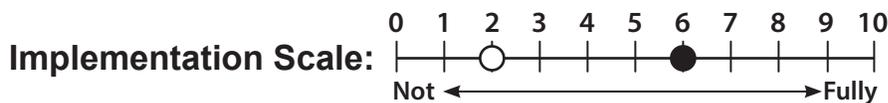
July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 6

July 2016 Rating: 6

July 2017 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 completed a comprehensive energy analysis and entered into an agreement with Alliance Building Solutions, Inc. to provide the work and services necessary to install interior and exterior LED lighting, energy-efficient HVAC upgrades, and building automation and controls. The work was funded through an “Energy Conservation Equipment Lease-Purchase Agreement” with Holman Capital Corporation. The maximum total amount for this project is not to exceed \$21,516,767 and will be paid through a combination of Prop 39, Measure GG, and private funds.
6. During interviews in 2016, 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. Interviews in 2017 confirmed this position had not been filled.

Recommendations for Recovery

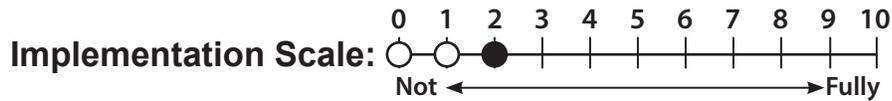
1. The district should develop a board policy and administrative regulation on tracking energy costs and making a commitment to energy conservation.
2. The district should continue to identify programs to help increase energy efficiency.
3. The district should develop a process to track utility costs and energy consumption. This process should incorporate using the district’s utility providers’ online monitoring tools. These tools can include energy usage charts, demand response programs, and

smart meters. A district-level person should be assigned to track and monitor energy consumption and costs.

4. Current energy conservation measures only include interior occupancy sensors. Based on this, the district should assess the capability of its energy management system and consider its repair or replacement to expand the capabilities beyond interior lighting.
5. The district should consider incorporating energy efficiency projects into its modernization projects as identified in Measure GG.

Standard Partially Implemented

July 2013 Rating: 0
July 2014 Rating: 0
July 2015 Rating: 1
July 2016 Rating: 1
July 2017 Rating: 2



6.4 Facilities Maintenance and Operations

Professional Standard

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

Findings

1. The district keeps adequate maintenance records and has inventoried all of the tools, materials, supplies and equipment that are stored at the maintenance and operations / central warehouse facility. The central warehouse facility has transformed from unkempt and disorganized to orderly and neat.
2. Employees who are required to perform custodial, maintenance, or grounds work are 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. The delivery of custodial supplies has improved compared to prior years; however, many restrooms visited were in unsanitary conditions with broken toilet paper and soap dispensers.
3. School sites order custodial supplies from a central warehouse on a manual system. The senior storekeeper orders all supplies for the warehouse and oversees the fulfillment of the maintenance and custodial supply requisitions from the school sites.
4. The district maintains a computerized inventory of the supplies kept at the central warehouse through the LACOE inventory control system; however, FCMAT was not provided with documentation of periodic or annual physical inventory counts. FCMAT observed that the central warehouse stock is sufficient to ensure orders from school sites can be completely filled regularly.
5. FCMAT observed that most schools maintain a small number of custodial supplies at the site, but they did not maintain a written or computerized supply inventory. The district is in the process of hiring a custodial supervisor. The senior storekeeper temporarily fills this position. As part of his daily duties, he is inspecting the stock levels of custodial supplies at each site. This process has ensured site custodians are not hoarding or over-ordering material.
6. FCMAT found adequate records of training for maintenance, custodial and grounds staff. Training covered general topics such as ladder safety, defensive driving, blood borne pathogens, warehouse safety and work place safety. Additionally, trainings for specific job descriptions were completed. Those included forklift training, CPR, asbestos awareness, and first aid.

7. FCMAT observed that many new pieces of equipment had been purchased and provided to site custodians. This included auto-scrubbers, wax applicators, and portable hand tool kits. Records indicate that all site custodians had received training to properly use this equipment.

Recommendations for Recovery

1. The district should continue to maintain and keep current a computerized inventory system for all district supplies, tools, and equipment, including a schedule for replacement.
2. The district should continue to provide staff with adequate supplies and equipment to perform their tasks. Additionally, the district should develop processes to monitor restrooms and check for unsanitary conditions and ensure supplies such as soap and paper products are fully stocked in each restroom.
3. The LACOE\PeopleSoft inventory system should be expanded, if possible, to school sites and networked with the central warehouse to support the direct ordering of supplies, communication of order status, and historical supply usage.
4. The supply inventory system should be periodically checked during the year, and a complete physical inventory count and reconciliation should be completed at least once per year to ensure count and value accuracy.
5. The district should continue to maintain a minimum inventory of custodial and maintenance supplies and equipment to support timely access to essential items based on the ordering information contained in the supply inventory system.
6. With the assistance of a custodial supervisor, sites should develop their own inventory for custodial supplies. The site administrator and the custodial supervisor should regularly review the inventory. 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 custodial supervisor.
7. Sites should identify areas for the storage of adequate amounts of custodial supplies.
8. The district should continue to 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.
9. The district should monitor industry best practices for maintenance, grounds and custodial trades and provide equipment and training based on those professional procedures. This will ensure that current techniques are the most effective.

Standard Partially Implemented

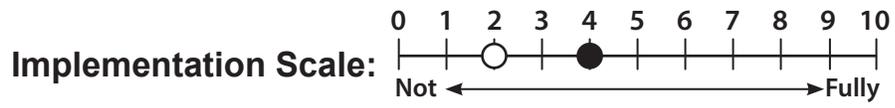
July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 4



6.5 Facilities Maintenance and Operations

Professional Standard

Procedures are in place for evaluating the quality of the work performed by maintenance and operations staff, and evaluations are completed regularly.

Findings

1. The district has procedures for evaluating the quality of work performed by the maintenance and operations staff.
2. The district has developed an organizational chart for the Maintenance, Operations, and Transportation Department that outlines supervisory and evaluation responsibilities. The reporting structure indicates 61 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.
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 aware of this policy and completed evaluations with the assistance of the director of maintenance, operations and transportation.
4. At the time of the visit by FCMAT, evaluations for all maintenance, custodial, grounds and transportation staff members had been completed for 2016-17. FCMAT reviewed district-provided evaluations that showed thorough notes, recommended goals and commendations when possible.
5. The director of maintenance, operations and transportation routinely met with the Human Resources Department to review employee performance.
6. The district has implemented a thorough return to work program.

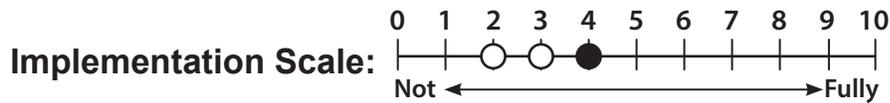
Recommendations for Recovery

1. The district should continue to follow its adopted procedures for the evaluation of district maintenance and operations staff.
2. The district should review and maintain its organizational chart for the Maintenance, Operations, and Transportation Department and update it as changes are made. This information should be distributed to all sites and affected personnel in the district.

3. The district should consider providing the director of maintenance, operations and transportation with management assistance in areas of his responsibility. The span of control that currently exists is excessive and prevents adequate supervision.
4. The district should continue to complete all evaluations according to district timelines. The Human Resources Department should continue to meet with the director of maintenance, operations and transportation in an effort to monitor evaluations and 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
July 2017 Rating: 4



6.6 Facilities Maintenance and Operations

Professional Standard

The LEA has identified major areas of custodial and maintenance responsibility and specific jobs to be performed. Written job descriptions for custodial and maintenance positions delineate the major areas of responsibility for each position.

Findings

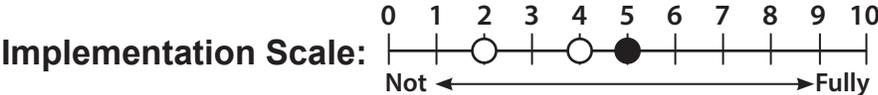
1. The district has developed an organizational chart for the Maintenance, Operations, and Transportation Department that indicates all maintenance, operations, and grounds positions report to the director of that department, and all site custodians report to their school site principal.
2. Maintenance 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 18 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 developed a custodial handbook that identifies cleaning methods and performance standards for custodial positions. All custodial staff have received this handbook and have been trained to its content.
4. The district has not developed a handbook for maintenance or grounds personnel, which identify performance standards.

Recommendations for Recovery

1. The district should routinely review and maintain its organizational chart for the Maintenance, Operations, and Transportation Department and update it as changes are made.
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 and grounds positions to provide a basis for performance evaluations.
4. With the implementation of a custodial handbook, the district should begin using the cleaning methods and performance standards as part of employee evaluation criteria.

Standard Partially Implemented

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



6.7 Facilities Maintenance and Operations

Professional Standard

The LEA has an effective written preventive maintenance plan that is scheduled and followed by the maintenance staff and that includes verification of work completed.

Findings

1. The district does not have a written preventive or routine maintenance plan that includes plans for annual site needs or evaluation of ongoing painting, 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. The district has implemented a new computerized work order system, SchoolDude, which became the active work order system in October 2016. Principals report they have access to the system and are comfortable navigating through the program, but indicate school site office managers track most work orders.
5. With the implementation of a new work order system, the practice of school site administrators signing each work order to verify its completion has been discontinued.
6. The district has subscribed to the preventive maintenance module in the SchoolDude program.

Recommendations for Recovery

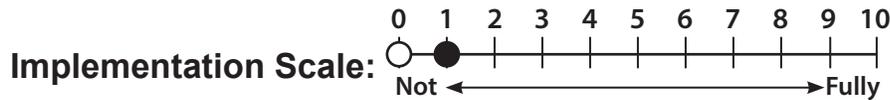
1. The district should develop a written, comprehensive and proactive preventive maintenance plan that includes identified annual preventive maintenance projects, service intervals, long-term repair/replacement schedules, and costs as part of the overall fiscal recovery plan. The preventive maintenance 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 electronically signed by the employee performing the work and the site principal, as well as reviewed by the department head for timeliness, efficiency, and cost. The district should review its organizational structure and budget to determine if supervisory support can be added to assist the director to ensure this review is completed in a timely manner.

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
July 2017 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

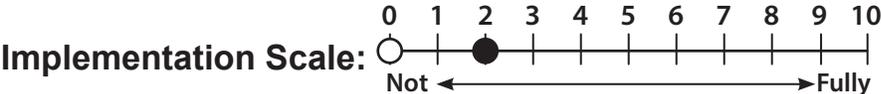
1. FCMAT's site visits reflected no shortage of facility or equipment needs.
2. As was also discussed in Standard 6.1, site visits indicate a significant degradation of capital facilities. The district has failed to implement any preventive/proactive maintenance. The district Maintenance Department operates in a reactionary mode, resulting in the inability of the maintenance staff to keep up with the decay, affecting district operations.
3. The district has created a master inventory of facilities list. District provided documents indicate the following items are tracked within this document: audio/visual equipment, iPad/tablets, computers, servers, printers, copiers, kitchen equipment, science equipment, vehicles, portable buildings and permanent buildings. The list includes useful life, acquisition date, and original cost.
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 California Association of School Business Officials (CASBO) and Florida's Department of Education formulas.
2. 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.
3. The district should inventory items that have a useful life of one year or more, cost \$500 or more per unit. If items are purchased with federal funds, the district is required to include additional information in its inventory records, including the funding source, titleholder, and percent of federal participation pursuant to 34 CFR 80.32 and 5 CCR 3946. In addition, a physical inventory should be completed every two years, ensuring the master inventory list is kept up to date. Asset tags should be placed on appropriate units at the time of delivery to the district warehouse and before distribution to the individual sites or departments.

Standard Partially Implemented

July 2013 Rating: 0
July 2014 Rating: 0
July 2015 Rating: 0
July 2016 Rating: 0
July 2017 Rating: 2



6.9 Facilities Maintenance and Operations

Professional Standard

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

Findings

1. In October 2016, the Maintenance Department began using SchoolDude as the district's work order system. All open work orders in the previous software system, Track-It, were converted to SchoolDude.
2. The district has provided training for the use of SchoolDude to principals, vice principals, office managers, and maintenance staff.
3. The Maintenance Department administrative secretary electronically organizes work orders and assigns them daily to the maintenance staff. The director of maintenance, operations, and transportation monitors this process and will reassign work based on emergency or technical expertise needed to complete a specific work order.
4. Maintenance staff has been issued electronic tablets, which has replaced the need to print work orders. The maintenance staff electronically documents all time associated with each work order.
5. With the implementation of the SchoolDude work order system, the practice of school site administrators signing each work order to verify its completion has not been continued.
6. While the SchoolDude work order system can be updated in real-time, site principals interviewed by FCMAT indicated work orders were not routinely updated within the database. This prevents a school site from accurately monitoring a work order's schedule 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.
7. Principals report that work orders are not addressed in a timely manner and follow up phone calls are required at times to ensure work orders are completed.

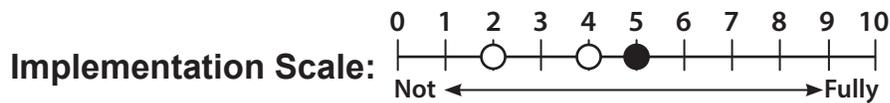
Recommendations for Recovery

1. The district should continue to implement SchoolDude and expand the information that is recorded within the software. Work orders should be updated in real-time with information such as the status of the repair, parts or material used, and labor hours required to complete a work order. By doing this, the Maintenance Department can better predict required budgets for the future and the personnel required to complete work orders in a timely manner.

2. The Maintenance Department administrative secretary should continue to assign work orders.
3. The Maintenance Department should identify a way for school site administrators to electronically sign the work order to verify its completion.
4. The Maintenance Department should use work order information to help the district determine accurate maintenance and operations staffing levels. Formulaic tools such as CASBO and Florida’s Department of Education can assist in these calculations.
5. The district should review its organizational structure and budget to determine if additional maintenance staff should be added to ensure work orders are completed in a timely manner.
6. The district should implement policies and procedures to determine work order priority and estimated completion dates as part of the feedback to school sites.

Standard Partially Implemented

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



7.2 Instructional Program Issues

Legal Standard

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

Findings

1. The district has no specific policy or plan on ensuring equality and equity for each of its school site facilities.
2. Board Policy 7110 authorizes the development of a facilities master plan based on district needs and aligned with the district's goals for the instructional program. The district has prepared a 2012 facilities implementation plan that addresses facility conditions in relationship to educational program development. The plan contains a comprehensive inventory of attributes for each of the district school sites, the available facilities and plans for their improvement. There is also a comparative assessment of the sites and their existing needs across a range of areas, such as flooring, electrical, computing capacity and other quantifiable metrics. The master plan was approved at the November 18, 2015 regular board meeting.
3. The district has created multiple project lists for various sites in the district. However, because it is experiencing a loss of enrollment, those priorities have changed. As of March 2017, the district has created a list of refocused projects that will be addressed with Measure GG funds.
4. The district utilized the services of CTPED Safe Schools to develop a campus security assessment report for each of its campuses.
5. 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.
6. LACOE performs Williams Act inspections on nine of the district's sites and the district has begun to inspect its remaining sites.

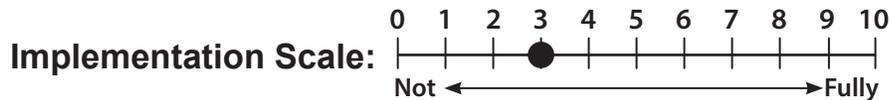
Recommendations for Recovery

1. The district should consider developing and adopting a board policy on equality and equity in the district's school sites.

2. Because of decreasing enrollment, the district should consider school consolidation allowing the limited funds from Measure GG to be used equitably and efficiently. The district should implement and prioritize the facility improvement projects as outlined on pages 11-19 of its 2012 facilities implementation plan. The plan should be reviewed and revised as necessary or as conditions change.
3. The recommendations developed in the campus security assessment reports should be implemented as funding allows at each school campus.
4. In expending the funds from Measure GG outlined in the scope of projects identified in the bond language, the district should organize and prioritize the projects to maximize attendance areas and physical capacity of each site, and account for decreasing enrollment projections before using funds to enhance school sites.
5. The district should perform a Williams Act inspection on all sites to ensure every site has accurate information for inclusion in the School Accountability Report Card (SARC) and facility deficiencies can be identified.

Standard Partially Implemented

July 2013 Rating: 3
 July 2014 Rating: 3
 July 2015 Rating: 3
 July 2016 Rating: 3
 July 2017 Rating: 3



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 61 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 and has recently purchased equipment for the traveling groundskeeping team, such as blowers, weed eaters, and turf edgers. The district has inventoried all of the equipment and tools in the Groundskeeping Department; however, this inventory report is combined with all other departments, making it difficult to disseminate the number of tools dedicated to the traveling groundskeeping team.
5. The landscaping at the sites visited by FCMAT was poorly maintained in most areas, with many areas showing significant signs of neglect. Interviews and documents indicate the director of maintenance, operations and transportation does make routine visits to schools sites and reviews the general condition of the school with principals. The district completes an internal form titled "School Inspection Report." This document only records information specific to trip hazards or other problems, specifically related to landscaping conditions. This document does not allow a principal or the director to document the current condition of turf, irrigation, floral plantings, or pruning.
6. The district adopted Board Policy 3510 on green school operations, which includes considering sustainability and student health in making landscaping decisions.

7. At the time of interviews, it was determined that the Groundskeeping Department had six full-time equivalent (FTE) positions, with one gardener working modified duties due to an on-the-job injury.

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 include specific comments on the landscape and curb appeal conditions when visiting school sites. This should be included in the “School Inspection Report” document that is completed by the principal and the director. The director should modify the gardeners’ work schedules as needed to address individual site needs.
4. The equipment for the traveling groundskeeping team should be clearly identified and specifically assigned to safeguard it from loss.
5. The district should consider new water conservation landscaping designs at each of its sites to conform to Board Policy 3510.
6. The district should calculate the acreage of all schools. This inventory should identify the amounts of ornamental and athletic turf. This information can help the district determine accurate groundskeeping staffing levels using Florida’s Department of Education formulas.
7. The district should review its organizational structure and budget to determine if additional maintenance staff can be added to ensure work orders are completed in a timely manner.
8. When determining the appropriate staffing level, the district should create descriptive word pictures that identify the acceptable level of care to ensure the conditions on their campuses meet the standards of the community and support the educational mission of the district. Example descriptions can be found using guidelines from the Association of Physical Plant Administrators (APPA).

Standard Partially Implemented

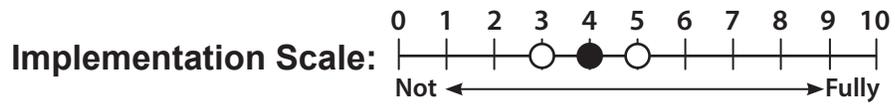
July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 5

July 2016 Rating: 4

July 2017 Rating: 4



8.2 Community Use of Facilities

Professional Standard

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

Findings

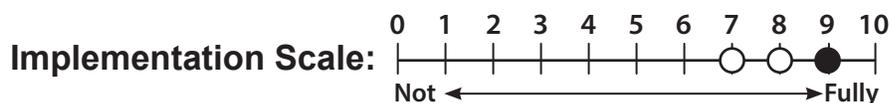
1. Board Policy 1330 recognizes that district facilities are a community resource authorized for use by community groups if they do not interfere with school activities. The district has made district facilities available to responsible organizations, associations and individuals of the community for appropriate activities.
2. The district received and approved numerous applications for use of school property to date in the 2016-17 fiscal year. The process involves both site and district-level approvals.
3. The district currently uses Procedure 1330, Regulation 1330, and a fee schedule (Price List) last updated in July 2016.

Recommendations for Recovery

1. The district should continue to facilitate and promote community use of facilities and consider using the district webpage to communicate the availability of public facilities.
2. Use of facilities requirements and fees should continue to be regularly reviewed to ensure that community use does not encroach on school resources and prevent the district from achieving its own established goals and priorities.
3. The district should maintain community use facilities in good condition.

Standard Fully Implemented

July 2013 Rating	7
July 2014 Rating	8
July 2015 Rating:	8
July 2016 Rating:	8
July 2017 Rating:	9



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 being up to date. The primary source for facilities information for the SARC is the Williams Act Facilities Inspection Tool (FIT) forms completed by LACOE. Additionally, the district has begun periodic facilities inspections 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. The district is not using the FIT form for its routine inspections, but the SARC reports show results of inspections using the standards established by the FIT form. Staff interviewed by FCMAT confirmed that there has been a significant increase of facilities visits and inspections by the director of maintenance, operations, and transportation.
2. The SARC reports still refer to participation in the state deferred maintenance program, which is no longer in operation.
3. The district has continued its Measure GG citizens' oversight committee and has held three meetings over the past year, with another scheduled after FCMAT's visit. Interviews with committee members acknowledge that the meetings have served as an effective platform to communicate information about facilities plans and challenges. Interviews with site administrative staff confirm that information is disseminated regularly via email and in principal's meetings.
4. The new district work order system has the ability to provide complete information on the status of work orders, and the site administrators have received training on using the new system.

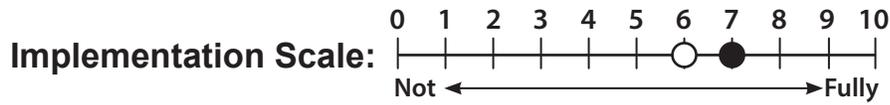
Recommendations for Recovery

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. Though the district has begun a routine inspection of all facilities, those sites that are only inspected using the internal form should have the results officially transferred into the format of a FIT form to ensure standardization of results for the SARC report.

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 the citizens' oversight committee for the oversight of the expenditure Measure GG bond funds.

Standard Partially Implemented

July 2013 Rating 6
July 2014 Rating 6
July 2015 Rating: 7
July 2016 Rating: 6
July 2017 Rating: 7



10.1 Charter Schools

Legal Standard

The LEA meets the audit and reporting requirements of Proposition 39 as it relates to charter schools. (EC 47614; CCR Title 5, Sections 11969.1-11969.10)

Findings

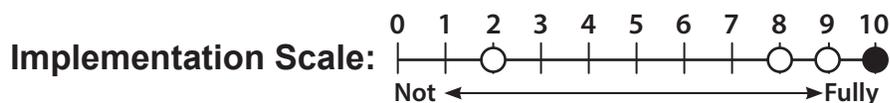
1. Board Policy 7160 supports the access of charter school students to safe and adequate facilities and was updated August 20, 2014. Under this board policy, the district is required to make facilities available to eligible charter schools in accordance with law. These facilities are to be contiguous, furnished, equipped, and sufficient to accommodate students in conditions reasonably equivalent to those students attending other district schools.
2. The district received at least one petition for a new charter school in the 2016-17 fiscal year. The petition was denied by the district, but was appealed to and granted by LACOE.

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
July 2017 Rating:	10



13.2 Maintenance and Operations Fiscal Controls

Professional Standard

The Maintenance and Operations Departments follow standard LEA purchasing protocols. Open purchase orders may be used if controlled by limiting the employees authorized to make the purchase and the amount.

Findings

1. The district has developed a Purchasing Manual that provides guidelines, policies and procedures governing the Purchasing/Warehouse Department. The manual contains purchasing best practices and interpretations of laws and rules and regulations for school district purchases. (See Standard 10.5 in the finance section for further details.)
2. There are open purchase orders in the Maintenance, Operations, and Transportation Department. (See Standard 10.4 and 10.5 in the finance section for details.)
3. The senior storekeeper is responsible for purchasing all of the supplies held in the warehouse. There are no written purchasing procedures regarding the procurement of supplies for the warehouse.
4. District-provided documentation included a flow chart for the purchasing requisition process and an invoice-processing flowchart. Some staff interviewed by FCMAT were unaware of any written procedures regarding district purchasing processes.

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 develop a standard schedule to review and update the purchasing procedures manual at a frequency that supports the district's processes and coincides with the district's purchasing authority renewal schedule.
3. 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.
4. Specific purchasing procedures for the purchase of warehouse supplies should be developed, including ordering authority and approval processes.
5. The district should provide site and department administrators and managers with training of purchasing best practices and district policy.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 3

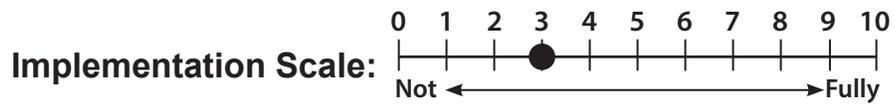


Table of Facilities Management Ratings

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
1.1	<p>LEGAL STANDARD – SCHOOL SAFETY</p> <p>The LEA has adopted policies and regulations and implemented written plans describing procedures to be followed in case of emergency, in accordance with required regulations. All school administrators are conversant with these policies and procedures. (EC 32001-32290, 35295-35297, 46390-46392, 49505; GC 3100, 8607; CCR Title 5, Section 550, Section 560; Title 8, Section 3220; Title 19, Section 2400)</p>	2	2	3	3	5
1.3	<p>LEGAL STANDARD – SCHOOL SAFETY</p> <p>The LEA has developed a comprehensive safety plan that includes adequate measures to protect people and property. (EC 32020, 32211, 32228-32228.5, 35294.10-35294.15)</p>	3	3	3	3	4
1.8	<p>LEGAL STANDARD – SCHOOL SAFETY</p> <p>School premises are sanitary, neat, clean and free from conditions that would create a fire or life hazard. (CCR Title 5, Section 630)</p>	2	3	3	2	4
1.9	<p>LEGAL STANDARD – SCHOOL SAFETY</p> <p>The LEA complies with Injury and Illness Prevention Program requirements. (CCR Title 8, Section 3203)</p>	1	1	3	2	5
1.15	<p>LEGAL STANDARD – SCHOOL SAFETY</p> <p>The LEA maintains updated material safety data sheets for all required products. (LC 6360-6363; CCR Title 8, Section 5194)</p>	1	2	2	2	3
1.16	<p>PROFESSIONAL STANDARD – SCHOOL SAFETY</p> <p>The LEA has a documented process for issuing and retrieving master and submaster keys. All administrators follow a standard organizationwide process for issuing keys to and retrieving keys from employees.</p>	3	3	4	4	5
1.18	<p>PROFESSIONAL STANDARD – SCHOOL SAFETY</p> <p>Outside lighting is properly placed and is monitored periodically to ensure that it functions and is adequate to ensure safety during evening activities for students, staff and the public.</p>	5	5	6	5	5
1.20	<p>PROFESSIONAL STANDARD – SCHOOL SAFETY</p> <p>The LEA maintains a comprehensive employee safety program. Employees are made aware of the LEA's safety program, and the LEA provides in-service training to employees on the program's requirements.</p>	1	1	2	2	5

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
2.2	LEGAL STANDARD – FACILITY PLANNING The LEA seeks and obtains waivers from the State Allocation Board for continued use of any nonconforming facilities. (EC 17284-17284.5)	0	0	N/A	N/A	N/A
2.3	LEGAL STANDARD – FACILITY PLANNING The LEA has established and uses a selection process to choose licensed architectural/engineering services. (GC 4525-4526)	1	1	4	6	6
2.6	PROFESSIONAL STANDARD – FACILITY PLANNING The LEA has a long-range school facilities master plan that has been updated in the last two years and includes an annual capital planning budget.	3	4	6	6	6
2.8	PROFESSIONAL STANDARD – FACILITY PLANNING The LEA has a facility planning committee.	0	0	2	3	3
3.1	LEGAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA maintains a plan for maintaining and modernizing its facilities. (EC 17366)	2	3	5	6	5
3.3	LEGAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION All relocatable buildings in use meet statutory requirements. (EC 17292)	2	2	3	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	N/A
3.10	PROFESSIONAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA's staff are knowledgeable about procedures in the Office of Public School Construction (OPSC) and the Division of the State Architect (DSA).	2	0	2	4	3
4.1	PROFESSIONAL STANDARD – CONSTRUCTION OF PROJECTS The LEA maintains a staffing structure that is adequate to ensure the effective management of its construction projects.	1	1	1	5	4

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
4.2	<p>PROFESSIONAL STANDARD – CONSTRUCTION OF PROJECTS</p> <p>The LEA maintains appropriate project records and drawings.</p>	8	8	9	9	9
6.1	<p>LEGAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>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)</p>	3	3	5	3	4
6.2	<p>LEGAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>The LEA has established the required account for ongoing and major maintenance. (EC 17014, 17070.75)</p>	2	2	6	6	6
6.3	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>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.</p>	0	0	1	1	2
6.4	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>To safeguard items from loss, the LEA keeps adequate maintenance records and reports, including a complete inventory of supplies, materials, tools and equipment. All employees who are required to perform custodial, maintenance or grounds work on LEA sites are provided with adequate supplies, equipment and training to perform maintenance tasks in a timely and professional manner.</p>	2	2	2	2	4
6.5	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>Procedures are in place for evaluating the quality of the work performed by maintenance and operations staff, and evaluations are completed regularly.</p>	2	2	3	3	4

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 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	5
6.7	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>The LEA has an effective written preventive maintenance plan that is scheduled and followed by the maintenance staff and that includes verification of work completed.</p>	0	0	1	1	1
6.8	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>The LEA has planned and implemented a maintenance program that includes an inventory of all facilities and equipment that will require maintenance and replacement. Data should include estimated life expectancies, replacement timelines and the financial resources needed to maintain the facilities.</p>	0	0	0	0	2
6.9	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>The LEA has a documented process for prioritizing and assigning routine repair work orders. The LEA has a work order system that tracks all maintenance requests, the employee assigned, dates of completion, labor hours and the cost of materials.</p>	2	2	4	4	5
7.2	<p>LEGAL STANDARD – INSTRUCTIONAL PROGRAM ISSUES</p> <p>The LEA has developed and maintains a plan to ensure the equality and equity of all of its school site facilities. (EC 35293)</p>	3	3	3	3	3
7.4	<p>PROFESSIONAL STANDARD – INSTRUCTIONAL PROGRAM ISSUES.</p> <p>The LEA's grounds are appropriately landscaped and maintained to enhance an educational environment.</p>	3	3	5	4	4
8.2	<p>PROFESSIONAL STANDARD – COMMUNITY USE OF FACILITIES</p> <p>The LEA has a plan to promote community involvement in schools.</p>	7	8	8	8	9

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating
9.1	<p>PROFESSIONAL STANDARD – COMMUNICATION</p> <p>The LEA fully apprises students, staff and community of the condition of its facilities and its plans to remedy any substandard conditions. The LEA provides access to its facilities staff, standards and plans.</p>	6	6	7	6	7
10.1	<p>LEGAL STANDARD – CHARTER SCHOOLS</p> <p>The LEA meets the audit and reporting requirements of Proposition 39 as it relates to charter schools. (EC 47614; CCR Title 5, Sections 11969.1-11969.10)</p>	2	8	8	9	10
13.2	<p>PROFESSIONAL STANDARD – MAINTENANCE AND OPERATIONS FISCAL CONTROLS</p> <p>The Maintenance and Operations Departments follow standard LEA purchasing protocols. Open purchase orders may be used if controlled by limiting the employees authorized to make the purchase and the amount.</p>	3	3	3	3	3
Collective Average Rating		2.24	2.59	3.81	3.94	4.65