



CSIS California School Information Services

Vacaville Unified School District

Management Review

May 7, 2019



Michael H. Fine
Chief Executive Officer





May 7, 2019

Jane Shamieh, Superintendent
Vacaville Unified School District
401 Nut Tree Road
Vacaville, CA 95687

Dear Superintendent Shamieh:

In July 2018, the Vacaville Unified School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement to provide a review of the district's Payroll and Human Resources departments. Specifically, the agreement states that FCMAT will perform the following:

1. Conduct an organizational and staffing review of the district's Payroll Services and Human Resources departments and make recommendations for staffing improvements, if any.
2. Evaluate the current workflow and distribution of functions within and between the above departments, and make recommendations for improved efficiency, if any.

Review operational processes and procedures for the payroll services and the Human Resources Department and provide recommendations for improved efficiency, if any.

This report contains the study team's findings and recommendations.

We appreciate the opportunity to serve you and we extend our appreciation to the staff of the Vacaville Unified School District for their cooperation and assistance during fieldwork.

Sincerely,

Michael F. Fiine
Chief Executive Officer

FCMAT

Michael H. Fine, Chief Executive Officer

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About FCMAT

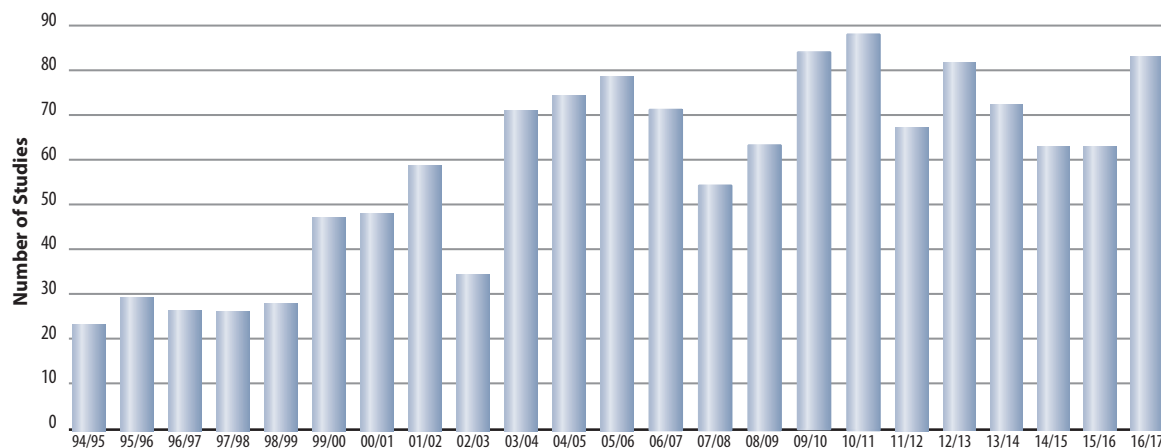
FCMAT's primary mission is to assist California's local K-14 educational agencies to identify, prevent, and resolve financial, human resources and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT's fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices, support the training and development of chief business officials and help to create efficient organizational operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and inform instructional program decisions.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state Superintendent of Public Instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the LEA to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.

FCMAT has continued to make adjustments in the types of support provided based on the changing dynamics of K-14 LEAs and the implementation of major educational reforms.

Studies by Fiscal Year



FCMAT also develops and provides numerous publications, software tools, workshops and professional development opportunities to help LEAs operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) division of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS). CSIS also hosts and maintains the Ed-Data website (www.ed-data.org) and provides technical expertise to the Ed-Data partnership: the California Department of Education, EdSource and FCMAT.

FCMAT was created by Assembly Bill (AB) 1200 in 1992 to assist LEAs to meet and sustain their financial obligations. AB 107 in 1997 charged FCMAT with responsibility for CSIS and its state-wide data management work. AB 1115 in 1999 codified CSIS' mission.

AB 1200 is also a statewide plan for county offices of education and school districts to work together locally to improve fiscal procedures and accountability standards. AB 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, Senate Bill 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

Since 1992, FCMAT has been engaged to perform more than 1,000 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Michael H. Fine, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Introduction

Background

The Vacaville Unified School District is located in Solano County between San Francisco and Sacramento and is one of two school districts serving students in the city of Vacaville. The district LCAP indicates it has approximately 1,220 employees and approximately 12,604 students in grades K-12 at eight elementary schools, one elementary charter school, two middle schools, one K-8 school, two comprehensive high schools, one charter high school, one continuation high school and one K-12 independent learning charter academy. Additionally, the district offers preschool programs at multiple sites, an early college high school program, a Spanish immersion program and adult education. As of fiscal year 2017-18, 10.1% of the district's students were English learners and 41.7% were eligible for free or reduced price meals.

Study and Report Guidelines

FCMAT visited the district on November 6-8, 2018 to conduct interviews, collect data and review documents. This report is the result of those activities and is divided into the following sections:

- Executive Summary
- Communication, Policies and Procedures
- Internal Controls
- Organizational Structure and Staffing
- Processes and Procedures
- Appendices

FCMAT's reports focus on systems and processes that may need improvement. Those that may be functioning well are generally not commented on in FCMAT's reports. In writing its reports, FCMAT uses the Associated Press Stylebook, a comprehensive guide to usage and accepted style that emphasizes conciseness and clarity. In addition, this guide emphasizes plain language, discourages the use of jargon and capitalizes relatively few terms.

Study Team

The study team was composed of the following members:

Jennifer Noga FCMAT Intervention Specialist Bakersfield, CA	Rita Beyers FCMAT Consultant Chula Vista, CA
Leonel Martínez FCMAT Technical Writer Bakersfield, CA	Kara Wantlin FCMAT Consultant Mission Viejo, CA

Each team member reviewed the draft report to confirm accuracy and achieve consensus on the final recommendations.

Executive Summary

Changes in leadership often bring new and innovative ideas and perspectives, but can also raise questions on how processes are managed and whether additional efficiencies can be attained. Making changes while remaining aware of their impact to the organization requires careful planning, dedicated resources and a commitment to a long-term strategy.

Leadership should understand the critical need to communicate with and involve the employees most affected by change throughout the various steps of a transition. When used correctly, this approach will often be met with less resistance from staff and improve the likelihood of success. Missteps are inevitable in a transitional period, and full implementation may take time.

New leadership has identified the internal controls of various processes and procedures as one of the primary areas of weakness. Internal control systems are the foundation of sound financial management and allow districts to fulfill their educational mission while helping ensure efficient operations, reliable financial information and legal compliance. Internal controls also help protect the district from material weaknesses, serious errors and fraud.

FCMAT reviewed payroll and human resources at the Vacaville Unified School District and found various internal control weaknesses that are detailed in the following report. To help establish and maintain proper internal controls, the district should train human resources and payroll staff on the purpose and importance of strong internal controls. Greater understanding of the value of internal controls will increase the likelihood of long-term success.

The team identified weaknesses in coordination, teamwork and communication between the Human Resources and Payroll departments. The district has not developed standard written processes and procedures that outline the division of work between these departments. To increase effectiveness and efficiency and gain a better understanding of interdepartmental coordination, it is essential to the success of both departments to establish and document standard operating procedures, including diagrams of workflow processes that are updated as procedures change.

While the two departments hold regular meetings, it is imperative that they both contribute to the agendas to ensure all concerns are adequately addressed. These meetings will help improve communication, resolve issues more efficiently, and promote a sense of teamwork and unity.

Many job descriptions within the Fiscal Services and Human Resources departments are outdated. These descriptions should keep pace with the actual work performed, both to comply with statutes and to ensure that employees in each job classification possess or obtain the skills necessary for their position.

The district uses the Escape Online financial information system, which is hosted by the Solano County Office of Education. Escape Online is a comprehensive and integrated financial software package with various functional modules, including finance and budgeting, human resources, payroll, retirement, and credentialing.

Site interviews indicated that the human resources staff underutilizes the Escape Online system, primarily because of lack of training. While the county office offers joint human resources and payroll user group meetings, the human resources staff does not readily attend the trainings. If a district or department has a concern about any human resources or payroll process, it can request the placement of an item on the meeting agenda for discussion and resolution.

Interviews and a subsequent review of the district's documentation determined that while substantive changes are necessary to improve interdepartmental operations in Human Resources and Payroll, a cohesive and collaborative working relationship can be attained through improved communications, documented work processes, and an increased understanding of the importance of all functions in both departments.

Findings and Recommendations

Communication, Policies and Procedures

Human Resources and Payroll are two distinct departments within a school district. Each department has its primary functions, but they intersect at times, and therefore, they should establish a formal communication structure to improve functionality. For example, regular meetings between Human Resources (HR) and Payroll staff members could discuss procedures for employee leaves, resignations, salary placement, differential pay, and other related subjects. These meetings would also handle specific situations that may involve employees from more than one department, address any issues with cross-departmental procedures, learn about the potential impacts of cross-departmental issues, and help both departments ensure that employees are appropriately served and deadlines and statutory requirements are met. The staff members who attend the meetings should be able to add items to the agenda, with other departments included as appropriate. This proactive approach should result in efficiencies and better outcomes in the long run.

Well-written policies and procedures help employees understand their roles and responsibilities while allowing management to guide operations without constant intervention. Additionally, well written policies and procedures do the following:

- Ensure consistent implementation of effective practices.
- Increase efficiencies.
- Reduce potential errors and mitigate risks.
- Allow managers to hold employees accountable for predetermined standards.

With the recent turnover of staff in the Payroll Department, staff members reported that they sometimes feel overwhelmed and expressed concern that some functions may not be performed as efficiently. Documented processes and procedures are lacking especially for duties previously performed by long-term employees who may not have needed them. The absence of written procedures presents significant risk, specifically, when individuals retire, resign, or otherwise separate from the district, taking their knowledge with them. However, the Human Resources and Payroll departments' job functions are changing and not completely defined. Therefore, standard written processes and procedures that outline workflow between the departments have not been fully developed. A sample workflow is attached as Appendix A to this report. In addition, errors are made, creating a difficult situation for the departments' staff regarding communication and repetitive job functions by multiple positions.

During interviews, several district staff members indicated the Human Resources and Payroll department employees lack coordination in their tasks. To increase effectiveness and efficiency, systems should be developed and implemented that require departments to work cooperatively and coordinate their work; this helps prevent duplication of processes and reduces discrepancies that affect employees' pay.

The certificated and classified bargaining units recently negotiated retroactive pay. Due to a lack of communication between Human Resources and the Payroll Department staff, it was unclear which employees were to receive retroactive pay, and multiple retroactive pay processes had to be completed. The Human Resources and Payroll staffs should hold meetings when bargaining unit

agreements are negotiated to determine the impact to employee compensation and ensure both departments understand the specifics of the agreement.

Regular meetings occur between Human Resources and Payroll departments staff and managers. During fieldwork, several interviewees discussed the interdepartmental meetings held between the payroll and HR departments. Some staff indicated the meetings are one-sided with payroll items on the agenda, with a substantial amount of blame falling on the Human Resources staff for errors. Department administrators described the meetings as an attempt to decrease the dysfunction between the departments. Fractious disagreements have occurred at interdepartmental meetings, even when department administrators lead them. To reduce friction, the department administrators have agreed that issues will be discussed at these meetings, but administrators will make decisions afterward and communicate them to the departments' staffs. Another option would be to assign a neutral administrator from a department other than fiscal or HR to develop the agendas and lead the interdepartmental meetings.

A best practice is for both departments to contribute to the agendas for these meetings to ensure everyone's concerns are addressed. Examples of topics to address in the meetings are as follows:

- Written changes to policies and procedures that will affect each department.
- The meaning of segregation of duties and internal controls within and between the departments.
- Standard processes for determining which documents require approval and by whom.

Some employees described interactions that were not positive or helpful and frequently accusatory and petty. Several stated the Payroll Department employees lacked job skills and were uncooperative and unfriendly; others indicated Human Resources employees were unhelpful and aggressive. Management communicates mainly through emails that many employees believe are used for documenting and tracking employee performance. Both fiscal and HR leadership described tense, disagreeable interactions between the departments. They indicated the friction was so severe, department members were instructed to discuss issues and concerns they had with their department administrators instead of attempting to resolve them directly with the other department's staff. The administrators then attempt to resolve the issues among themselves and communicate the decisions to their respective staffs. The administrators stated this strategy, albeit cumbersome, has worked.

In contrast, Payroll and HR staff members have a different perception, stating they work directly with staff members in the other department to resolve problems. In most interviews, staff added that they work well with the other department's staff members. However, some interviewees stated that informing administrators about problems has resulted in more difficulties because the issue was not resolved and resulted in employee discipline.

Face-to-face communication should always be the primary way to communicate internally within and between departments. If needed, emails should be sent to the employee (s) to reiterate what was discussed face-to-face. All staff including management should attend effective communication workshops to learn how to communicate face-to-face and write effective emails. Management should also attend Facts, Rule, Impact, Suggestions/Directions, & Knowledge (FRISK) training to learn the fundamentals of evaluating and addressing below-standard employee performance.

Recommendations

The district should:

1. Develop standard written processes and procedures that outline the workflow between the Human Resources and Payroll departments.
2. Establish clear expectations for employee behavior and professionalism. Hold all employees accountable for their own work and professional behavior.
3. Provide administrative coaches for administrators who need additional support to expand their leadership skills.
4. Conduct meetings with the Human Resources and Payroll staff when bargaining unit agreements are negotiated to determine the impact to employee compensation and ensure both departments understand the specifics of the agreement.
5. Create communication procedures outlining the steps for communicating with each other, and establish face-to-face discussions as a priority over emails.
6. Ensure all Human Resources and Payroll department staff, including management, attend an effective communication workshop.
7. Ensure Human Resources and Fiscal Services management attend FRISK training.
8. Ensure both HR and Payroll departments contribute to the meeting agenda to ensure everyone's concerns are addressed.
9. Ensure Human Resources participates in regular meetings with the Payroll Department.
10. Assign a neutral administrator from a department other than fiscal or HR to develop the agendas and lead the interdepartmental meetings.

Internal Controls

Internal controls are the foundation of sound financial management and allow school districts to fulfill their educational mission while helping ensure efficient operations, reliable financial information and legal compliance. Internal controls also help protect school districts from material weaknesses, serious errors and fraud. All educational agencies should establish internal control procedures to do the following:

- Prevent management from overriding internal controls.
- Ensure ongoing state and federal compliance.
- Provide assurance to management that the internal control system is sound.
- Help identify and correct inefficient processes.
- Ensure that employees are aware of the proper internal control expectations.

To help build an effective internal control structure, districts should apply basic concepts and procedures to their transactions and reporting processes including, but not limited to, the following:

- System of checks and balances
- Formal procedures should be implemented to initiate, approve, execute, record and reconcile transactions. The procedures should identify the employee responsible for each step and the time period for completion. Key areas of checks and balances include payroll, purchasing, accounts payable and cash receipts.
- Segregation of duties
- Adequate internal accounting procedures should be implemented and necessary changes made to separate job duties and protect the district's assets. No single employee should handle a transaction from initiation to reconciliation or have custody of an asset (such as cash or inventory) and maintain the records of related transactions.
- Staff cross-training
- More than one employee should be able to perform each job. All staff members should be required to use accrued vacation time, and another staff member should be able to perform those duties. Inadequate cross-training is often a problem even in the largest central offices.

A system of internal control consists of policies and procedures designed to provide the governing board and management with reasonable assurance that the organization achieves its objectives and goals. Hard internal controls include segregation of duties, management review and approval, and reconciliations. Soft internal controls include management tone, performance evaluations, training programs, and maintaining established policies, procedures and standards of conduct. The district lacks some of these elements, as indicated below.

Staff interviews indicated a lack of understanding of internal controls between the Human Resources and Payroll departments job functions. Recent job function changes between the departments have hindered communication. For example, Human Resources Department staff believe they perform job functions that actually belong to payroll such as retirement processing and the entering of pay rates in Escape Online. Staff in both departments could benefit from training on internal controls to better understand the meaning of and need for segregation of duties and improve work cooperation.

Desk Manuals

Desk manuals that include processes and procedures help staff and managers better understand each position's responsibilities and help ensure proper internal controls. Manuals can also help ensure necessary tasks are completed when the employee normally assigned to a particular duty is absent or a position is vacant.

The Payroll Department lacks payroll processes and procedures manuals. Payroll staff developed individual processes and procedures based on the Escape Online system and attended Escape Online user training; however, staff have not developed step-by-step procedures for each job duty.

A best practice is to have employees create step-by-step procedures for each of their job duties and include workflow diagrams as part of desk manuals to ensure a better understanding of responsible duties and timeline of duties. A sample payroll timeline process workflow diagram is attached as Appendix B to this report. In addition, procedure templates should be developed and used for each process and procedure. A sample procedure template is attached as Appendix C to this report.

The template should include but not limited to the following:

- Created date
- Owner of process and procedures
- Title
- Purpose
- Scope
- Responsibilities
- Definitions
- Referenced documents
- Forms

Some best practices for creating desk manuals include the following:

- Create individual documents for different processes and procedures.
- Include screenshots.
- Include feedback from other staff and departments.
- Include on the page the date the file was created and the author of the most recent updates.
- Use job titles instead of employees' names when documenting workflow.
- Keep the formatting simple so it can be edited easily.
- Keep the master copies in a shared location so other employees can easily access them.
- Keep both a local and a cloud-based secure backup of the files.
- Review and revise desk manuals once a year as needed.

Ensuring staff members follow the latest and most efficient procedures will increase consistent results, help when training new employees and cross-training current employees, and eliminate dependency on one person.

The district would benefit from conducting quarterly meetings with all employees to discuss any new or amended procedures.

Staff Training and Cross-Training

An important way for an organization to improve efficiency and outcomes is investing in a structured staff development program based on organizational goals and focused on the needs of individual departments and staff members. Training can result in improved employee skills, knowledge, and abilities.

The district recently started and should continue to provide annual training for school site staff on new or amended payroll policies and procedures. Providing training, such as having a required session before the school year for school site staff, could help ensure staff know the most current information in this area.

All staff members can benefit from formal training to ensure they completely understand the expectations and responsibilities of their positions. Keeping abreast of best practices and changes in laws and regulations is especially important in these two departments. Appropriate training will also provide staff members with the resources to develop the skills and knowledge needed to succeed in their positions and prepare for potential advancement.

In addition to enhancing the department's functioning, an important part of any staff development program is a process to evaluate each employee's performance. Human Resources should notify managers when evaluations of their employees are due and follow up to ensure that they are completed. It is essential for a standardized evaluation process to be implemented to guide promotional considerations and create a structure for holding employees accountable for their job performance and providing opportunities for personal and professional growth.

The district provided evaluation templates for certificated administrators, classified management, teachers, nurses, psychologists, school counselors, classified substitutes and substitute teachers. The HR annual calendar indicates that, each September, HR generates evaluation lists and times for certificated and classified staff, and this information is sent to supervisors along with necessary templates and forms. According to the district's website, for the 2018-19 school year, certificated staff returned on August 13, 2018 and students began school on August 16, 2018. Evaluators should have evaluation information and forms before the start of school.

The retired assistant superintendent of HR's described duties included items related to employee evaluation such as counseling with principals on probationary employees, scheduling observations of probationary employees for cabinet, observing probationary employees, providing support to administrators as they complete evaluations and reading all evaluations for certificated employees. This is appropriate HR support for evaluators and should be continued by the incoming assistant superintendent of HR. Similar support should be provided to those who manage and evaluate classified employees.

Cross-training is essential to ensure district operations continue uninterrupted when an employee is absent or a position is vacant and to ensure employees can use their accrued vacation time. Although the district's payroll employees have experience and knowledge of other payroll job duties, they have received little or no training in some essential functions, including calculating payroll, auditing, benefits and retirement reporting. All staff, not a select few, should be required

to attend all trainings such as county office meetings, CASBO workshops, Escape user conferences and sessions related to the California State Teachers Retirement System (CalSTRS) and the California State Employees Retirement System (CalPERS). Staff should understand the importance of collaborating with human resources and payroll staffs from other districts and asking questions to better understand processes.

Recommendations

The district should:

1. Require Human Resources Department and Payroll departments' staff to attend an internal controls workshop to help them better understand segregation of duties and why they are needed for proper internal controls.
2. Assign staff to complete step-by-step procedures for each of their job duties and include this information in a desk manual.
3. Create a template to be used for each process and procedure.
4. Ensure workflow diagrams are created to help employees better understand coordination with other departments and positions.
5. Prepare a staff development program for Human Resources and Fiscal Services staff members to improve efficiency and outcomes.
6. Conduct quarterly and annual trainings on policies and procedures for all district employees to discuss any new or amended procedures.
7. Ensure staff members have access to regular updated information related to their responsibilities, including sufficient formal training.
8. Update the Human Resources calendar to reflect the August start date of certificated staff.
9. Continue having Human Resources notify managers in August when employee evaluations are due and follow up to ensure they are completed.
10. Ensure Human Resources provides relevant support and feedback and ensure that a standardized evaluation process is implemented to guide promotional considerations, create a structure for holding employees accountable, and provide opportunities for personal and professional growth.
11. Ensure payroll staff are trained and cross-trained in all essential job responsibilities.

Organizational Structure and Staffing

A school district's organizational structure should establish the framework for leadership and the delegation of specific duties and responsibilities for all staff members. This structure should be managed to maximize resources and reach identified goals and should adapt as the district's enrollment increases or declines. The district should be staffed according to generally accepted theories of organizational structure and the standards used in other school agencies of similar size and type. The most common theories of organizational structure are span of control, chain of command, and line and staff authority.

Span of Control

Span of control refers to the number of subordinates reporting directly to a supervisor. While there is no agreed-upon ideal number of subordinates for span of control, it is generally agreed that the span can be larger at lower levels of an organization because subordinates at the lower levels typically perform more routine duties, and therefore can be more effectively supervised.

Chain of Command

Chain of command refers to the flow of authority in an organization. Chain of command is characterized by two guiding principles: unity of command, meaning that a subordinate is accountable to only one supervisor, thus eliminating the potential for an employee to receive conflicting direction and instruction from a variety of supervisors; and the scalar principle, meaning that subordinates at every level in the organization follow the chain of command and only communicate through their immediate supervisor. The result is a hierarchical division of labor in the organization.

Line and Staff Authority

Line authority is the relationship between supervisors and subordinates and refers to the direct line in the chain of command. In Vacaville Unified the staff authority is advisory; therefore, staff personnel do not have the authority to make and implement decisions. Instead, they act in support roles to line personnel. The organizational structure of local educational agencies has both line and staff authority.

The purpose of any organizational structure is to help district management make key decisions to facilitate student learning while balancing financial resources. The organizational design should outline the management process and its specific links to the formal system of communication, authority and responsibility necessary to achieve the district's goals and objectives. Authority in a public school district originates with the elected governing board, which hires a superintendent to oversee the district. Through the superintendent, authority and responsibility are delegated to the district's administration and staff.

Management positions are typically responsible for supervising employees and overseeing work of the department for which they are responsible. They must ensure that staff members understand all district policies and procedures and perform their duties in a timely and accurate manner. Managers must also serve as a liaison between their department and others to identify and resolve problems and design and modify processes and procedures as necessary. Management positions should not typically be responsible for the department's routine daily functions; these should be assigned to department support staff.

Of the 12 job descriptions the district provided for Fiscal Services and Human Resources positions, only five had been updated in the last 10 years. The functions performed in a particular job classification can naturally evolve because of changes in the district's size, technology, position eliminations or additions, and for many other reasons. It is important for job descriptions to keep pace with the actual work being performed, both to comply with statutes and to ensure placing an employee with the appropriate skills in a job classification.

Given the day-to-day workload, it is often difficult to prioritize updating job descriptions, but updating them regularly is the key to ensuring that essential work is performed. Updated job descriptions also provide clear expectations of job performance and functions to staff members.

The district's job descriptions should reflect the appropriate supervisor to which the position reports, include the date the job description was approved and/or revised by the board, and comply with the American with Disabilities Act (ADA).

Fiscal Services Department

The Fiscal Services Department experienced a series of major changes. Beginning 2014-15 fiscal year, the county office changed the human resources, financial and payroll software system from California Educational Computer Consortium to Escape Online. A new superintendent was hired the same year and the associate superintendent of business and administrative services position has experienced significant turnover. Additionally, most recent personnel changes are in the senior director of fiscal operations, financial analyst, payroll account technician and the benefits technician positions.

The Fiscal Services Department is under the direction of the associate superintendent of business and administrative services, who has served in this position since July 2017. This position is responsible for overseeing the district's budget and finances, long-range financial planning, risk management; attendance; and oversees the departments of child nutrition, purchasing, building/grounds/maintenance, facilities planning, technology and transportation.

The senior director of fiscal operations has been in this position since October 2017. This position is responsible for planning, organizing, monitoring and directing the district's fiscal services operation. The senior director oversees the financial analyst, purchasing technician, accounting staff, benefits technician, and payroll staff for certificated and classified employees and substitutes.

The financial analyst has been in the position for five months and reports to the senior director of fiscal operations. This position performs budgetary analysis and development, position control, attendance accounting and financial management.

The payroll account technician has been in the position since February 2018 and was promoted from a payroll clerk position. The previous payroll account technician retired in February 2018 and had been in the position for 20 years. This position was responsible for most payroll processing, but a number of functions were not being performed such as the auditing of payroll and the reconciliation of health and welfare monthly bills.

Before April 2018, the HR department handled the ACA reporting requirements; however, administration decided to move the responsibilities to the Fiscal Services Department. This led to the creation of the benefits technician position in fiscal services, but was it filled with a human resources technician.

As indicated below, some job titles on the district's 2018-19 organizational chart do not match those on the job descriptions provided to FCMAT. An organizational chart is important because it shows the structure and the relationship of all positions to one another. This document is also necessary to identify the chain of command and the functional areas for which each staff member is responsible. For clarity and consistency, titles on the organizational chart should match those on the approved job descriptions.

According to the district's Fiscal Services Department organizational chart dated 2018-19 the senior director of fiscal operations, who has served in this job since October 2017, oversees the district's Payroll Department. Based on FCMAT's review, the Payroll Department's staffing is sufficient.

Staff members completed a job duties template FCMAT provided to identify routine duties they perform. FCMAT compared this information to the district's job descriptions to assess the workflow.

Senior Director of Fiscal Operations

The job description states this position plans, manages, and directs assigned functions relating to fiscal management control, and analysis; supervises and evaluates the performance of assigned personnel. The director of fiscal operations job description is dated September 2002, but does not indicate whether this was the date the governing board approved the description.

This position is shown as reporting to the associate superintendent of business and administrative services, but the job description indicates that the employee in this position reports to the deputy superintendent, administrative services. A change was also made to the position title from director of fiscal operations to senior director of fiscal operations, and job functions include supervising the Payroll Department. The job description accurately reflect job duties as described during interviews and review of documents.

Financial Analyst

The job description states this position performs a variety of independent technical and analytical duties in budgetary analysis and development, position control, attendance accounting, and financial management. Essential job functions include: performs financial and operations audits as assigned; plans and performs a variety of complex budget and fiscal simulations, analyses, and calculations. Staff interviews indicated payroll staff are responsible for correcting budget code errors in Escape Online. Assigning the financial analyst to correct all budget code errors would allow more time for the Payroll staff to audit payroll entries.

The financial analyst job description is dated June 2016, but does not indicate whether this was the date the governing board approved the description. This position reports to the senior director of fiscal operations but the job description indicates the report to as director of fiscal services. Update job description to correctly identify the name of the report to position. Interviews indicated this position assists payroll with questions and auditing and oversees payroll staff as this position is a management position. The organizational chart and job description do not reflect this job function.

Payroll Account Technician

The job description states this position performs technical and complex accounting work in the preparation, processing, verification and maintenance of payroll and related records for district-certificated and classified personnel; and coordinates all work-related activities with the

county office. Essential job functions include: coordinates benefits and balances and reconciles health insurance; supervises, trains and assigns payroll functions to assigned personnel; and generate and audit salaries for classified and certificated personnel.

The payroll account technician job description also indicates the position is supervisory. However, the position is listed on the Service Employees International Union (SEIU) monthly salary schedule and not the classified 12-month management salary schedule. The website lists this position as account technician/lead payroll, and staff interviews indicated this is a lead position. The job description should be updated to reflect current processes. The description is also dated May 2007, but does not indicate whether this was the date the governing board approved the description.

A benefits technician position was created in April 2018 to handle the health and welfare job functions except for coordinating of open enrollment, which is the responsibility of human resources. Deferred compensation and tax shelters are also handled by a human resource technician. Interviews indicated human resources staff have been posting leave transactions and handle leave tracking. The payroll account technician should be responsible for this duty since it affects pay and should be included as part of the auditing process.

Because auditing is part of essential job functions, the payroll account technician should audit all monthly payrolls for errors before the close of payroll.

This position reconciles CalSTRS and CalPERS for members since a human resources technician reconciles CalSTRS and CalPERS for substitutes and coaches. Auditing retirement should be completed as payroll is processed and after the payroll has closed and been processed by county office. Interviews indicated this job function was recently assigned to human resources as decided during the departments joint meeting. The payroll account technician should be responsible for all CalSTRS and CalPERS auditing to streamline the process and ensure employees retirement earnings are accurately reported to the respective agencies.

Based on staff interviews, a desk review and the technician job duties template, this position is light on duties. An excessive number of hours is spent reconciling CalSTRS and CalPERS. Further review should be completed to determine where the errors are generated that are listed on the Pay 22 Report. A re-evaluation of this position's job functions should be performed so responsibilities are evenly distributed among staff.

It should be mandatory for this position to attend all county office payroll meetings and trainings and discuss the information received with payroll staff. A payroll clerk should be designated to take the place of the technician when that position cannot attend.

Payroll Clerk

The job description states this position performs a variety of specialized accounting duties in processing payroll and related records for district certificated and classified personnel. Essential job functions include: generate and audit salaries for classified and certificated personnel; process accurate leave/vacation postings, dockings, and maintain leave bank; verify and setup employee's retirement records - CalSTRS/CalPERS.

The payroll clerk job description is dated May 2007, but does not indicate whether this was the date the governing board approved the description. The job description states the position works under the direction of the payroll account technician a nonsupervisory position. Based on staff interviews, job duties templates and senior director of fiscal operations job description, the supervisory responsibilities are under the direction of the senior director of fiscal operations. The job description should be revised to reflect the correct chain of command.

Auditing is part of the essential job functions, but based on employee interviews, there is no consistent time each month to perform this function. Creating a flowchart to identify the time-line of processing payroll should help make time for this important function. A sample flowchart is attached as Appendix B to this report.

Human Resources partially performs the processing of leave/vacation postings and dockings, and the maintaining of the leave bank. This function should be reassigned to payroll clerk, which aligns with the job description.

Dockings are now automated in Escape Online, but staff indicated the system calculates certificated payroll inaccurately, so a manual adjustment needs to be processed. The district should review this issue with the county office to see if it can be resolved.

Setting up employee's retirement records for CalSTRS and CalPERS is listed as an essential job function; interviews determined this function is completed by human resources technicians. The job description should be revised to remove this function.

Staff interviews also indicated budget code corrections are part of the payroll clerk job functions. Assigning these to the financial analyst instead would allow more time for the payroll clerk to audit payroll.

Interviews indicated the payroll clerks are also assigned special projects such as cleaning up add-on (e.g. stipends, longevity, garnishments) errors, which means ending the add-ons in Escape Online. These should be reassigned to the payroll account technician.

The department has three payroll clerks, and payroll functions are divided by site to process certificated and classified payroll. Substitute payroll is divided equally between the three payroll clerks and the benefits technician. Interviews and desk review of job functions of the payroll clerks are not equal. For example, one payroll clerk is seated in the front of the Fiscal Services Department and part of the position's job duties are being the receiving person for walk-ins and phone calls for the Purchasing, Accounting and Payroll departments. Many walk-ins are retirees coming in to pay their monthly health insurance premiums.

Completing an accurate payroll is difficult with multiple interruptions throughout the day. The district should consider revising the floor plan and/or designating the front desk duties to the benefits technician to handle walk-ins and phone calls for the Fiscal Services Department.

Benefits Technician

The job description states this position performs technical duties related to district payroll and fringe benefits. Essential job functions include a variety of duties related to auditing and reconciling health and welfare vendor payments and monthly statements; providing information to employees and retirees on all aspects of health and welfare, retirement and specialty insurance programs; and consulting and collaborating with federal and state agencies to ensure compliance.

The benefits technician job description is dated May 2018, but does not indicate whether this was the date the governing board approved the description. The job description does not reflect the same functions as the job duties template provided. For example, processing substitutes payroll and reconciling the warrant pass-through fund (fund 76) are not part of the job description.

Reconciliation of the benefits vendor bills is a significant portion of the job duties. For internal control purposes, human resources staff are responsible for entering health benefits information in Escape Online and in the respective benefits vendors such as CalPERS and the Vision Service

Plan (VSP.) The benefits technician is responsible for changes and terminating benefits. The county office has a benefit pivot table for reconciling, but the benefits technician has not had an opportunity to learn the process. Further, a substitute has been hired to assist with the Affordable Care Act (ACA) because of the inaccurate reporting by the ACA vendor used by the district to assist with reporting requirements.

Based on interviews and the desk review, the district should consider redistributing the processing of substitute payroll among the payroll clerks. This will allow the benefits technician time to learn new processes, work productively in this position and reconcile the ACA reporting.

Changes to Job Functions

Payroll Account Technician	Payroll Clerks	Benefits Technician	Financial Analyst
All CalPERS and CalSTRS reconciliation including error reports	All Substitutes	Front Desk	Budget Code Errors
All Garnishments	Awards and Tracking of Leaves		
All Dues			
Post Leave transactions and Leave Tracking			
All Special Projects			

Recommendations

The district should:

1. Review and update job descriptions to ensure they are current, include the appropriate supervisor and include the date the job description was approved and/or revised by the governing board. Updates to job descriptions should also be completed to accurately reflect job functions.
2. Develop a payroll processing timeline and workflow diagram for the Payroll Department's functions to ensure time is allotted monthly for auditing the payroll.
3. Assign awards and tracking of leaves to the payroll clerks to align with the job description.
4. Ensure payroll clerks job functions are distributed equally and equitably since a floor plan change may be needed to relieve the payroll clerk assigned front desk responsibilities.
5. Reassign substitute payroll processing from the benefits technician to payroll clerks.
6. Consider assigning front desk responsibilities to the benefits technician.
7. Re-evaluate the payroll account technician's job functions to include further review of the CalSTRS and CalPERS reconciliation process.

8. Assign all CalSTRS and CalPERS auditing, corrections and reporting to the payroll account technician including those for substitutes and coaches.
9. Ensure all special project requests are assigned to the payroll account technician in place of the payroll clerks.
10. Assign garnishments and dues to the payroll account technician.
11. Ensure the payroll account technician audits all monthly payrolls for errors before payroll close.
12. Discuss with county office the automated docking issue for certificated payroll.
13. Assign budget code error corrections in Escape Online to the financial analyst.
14. Determine if the financial analyst position is responsible for overseeing the Payroll Department staff.
15. Ensure payroll account technician attends all county office meetings and Escape Online trainings or if unable to attend, a payroll clerk is sent in place.
16. Ensure benefits technician learns the pivot table process for reconciling benefits.

Human Resources Department

The Human Resources (HR) Department is organized as follows: an assistant superintendent of HR, director of human resources, receptionist, an administrative assistant/credential analyst, administrative secretary I, substitute secretary, and two human resources technicians. At the time of the FCMAT fieldwork, the assistant superintendent of HR had recently retired, and the position was posted.

Assistant Superintendent of Human Resources

The job description states this position will plan, organize, and administer the employee recruitment and selection, employment, transfer, promotions, layoff, and separation process; administer the employee health and welfare programs; aid in the planning, development, implementation, and maintenance of operational policies, regulations, guidelines; plan, direct, and administer the district employer/employee relations process; and represent the district in collective bargaining.

Essential job functions include serving as an advisor to the district and site administrators regarding personnel management, staff development, and employer/employee relations, problems, issues, and concerns; administering the recruitment, selection, assignments, and placement of teachers, special services personnel, and classified staff; planning, organizing, and administering a comprehensive employer/employee relations program; planning for the development of substitute services; administering the district employee health and welfare programs, the industrial injury, illness and disability programs; and serving as the district compliance officer for issues of unlawful harassment and/or discrimination. The assistant superintendent of human resources job description is dated July 15, 2004, but does not indicate whether this was the date the governing board approved the description.

This position's described duties included the following activities: personnel actions; governing board meetings closed sessions for personnel issues and recommendations; meetings / conferences with administrators and superintendent; contract administration; application screening; counseling with principals regarding probationary employees; (SEIU cabinet; employee discipline; and hiring fairs. These activities are aligned with the job description.

During fieldwork, interviewees commented that defined processes were sometimes not followed. Examples included issuance of absence bonuses and placement of new employees on salary schedules. Interviewees indicated the documentation for these inconsistencies was often noted on memorandums or handwritten notes instead of standard forms.

Since this position was open and posted at the time of fieldwork, the selection of the new assistant superintendent of HR will be critical to the HR Department's success and collaboration between the HR and Payroll departments. The new assistant superintendent of HR will need to lead the HR Department, guide change as needed, ensure the HR Department's resources are appropriately utilized and that processes are consistently implemented.

Director of Human Resources

The job description states this position will work collaboratively with the assistant HR superintendent and staff to implement and recommend policies and procedures that ensure effective operation of the district and the department. Essential job functions include: overseeing district compliance with the Family Medical Leave Act/California Family Rights Act (FMLA/CFRA), workers' compensation, and State Unemployment Insurance programs, American with Disabilities Act (ADA), and Consolidated Omnibus Budget Reconciliation Act (COBRA); assisting with recruitment, selection, employment processing, transfers, evaluation, disciplinary action, and termination procedures of classified and certificated personnel; investigating complaints from parents, students, and school staff; exercising supervisory responsibility of the day-to-day operations of the HR staff, including employee evaluation; and supervising and maintaining essential personnel records for all employees. The director of human resources job description is dated May 2013, but does not indicate whether this was the date the governing board approved the description.

This position's described duties include: interactive process; meetings with classified employee labor group; complaint investigations; interviews; approving position requests and hiring recommendations; crossing guard program management (hiring and training); workers' compensation; addressing potential grievances; ergonomic evaluations; HR/Fiscal Department meetings; and website maintenance. With the exception of training crossing guards and website maintenance, these tasks are within the job description.

During FCMAT interviews, the incumbent's responsibilities were described as primarily focused on classified employees. The incumbent is on the district's team for negotiating with the classified bargaining unit, SEIU Local 1021. He also meets, once a month, with the SEIU cabinet to discuss processes and communication. There are additional meetings, with SEIU, to discuss individual employee issues.

Classified/Confidential Personnel

Government Code Section 3540.1(c) defines a confidential employee as "...an employee who is required to develop or present management positions with respect to employer-employee relations or whose duties normally require access to confidential information that is used to contribute significantly to the development of management positions."

Administrative Assistant/Credential Analyst

The job description states this position assists the assistant superintendent, personnel; performs technical and specialized functions in support of the employment, credentialing, and processing of district certificated employees; and performs highly confidential secretarial and clerical work. Incumbents in this classification may supervise personnel.

Essential job functions include preparing unit contracts and all documents related to negotiations; ensuring processing of appropriate pay notices for all certificated employees; preparing, collecting, and compiling all information needed for layoff procedures; preparing personnel reports requiring board action; originating and preparing statistical and other material independent of specific instructions; performing orientation of new certificated employees, processing and assisting with the completion of forms and documents, and explaining available employee benefits and programs; evaluating transcripts of all certificated employees, registering credentials and providing assistance to certificated employees regarding credentials; evaluating transcripts and verifying experience for placement on the salary schedule. The administrative assistant/credential analyst job description is dated June 3, 2004, but does not indicate whether this was the date the governing board approved the description.

The described duties include credentials and substitute permits; new employee processing; certificated health benefits; payroll processing; certificated salary schedules and calendars; position control; negotiations preparation and Vacaville Teachers Association Contract (VTA) contract; interacting with certificated personnel; office supplies/purchase orders; certificated employee evaluation monitoring; and monitoring and adjusting step placement for personal leave.

During the FCMAT fieldwork, the work was described as follows: conducting credential audits, handling all benefits for certificated staff, including post-retirement benefits; setting up interviews; and preparing documents for board meetings. While this position enrolls all certificated employees in the benefits systems, they do not disenroll them in the CalPERS benefits system since that has traditionally been the responsibility of Payroll. They also enter any benefits changes as a result of open enrollment or status changes. This position attends the annual Credential Counselors and Analysts of California conference, which was held October 10-12, 2018 as well as the county HR trainings held in the fall and spring of each year.

The webpage states the position should be contacted by certificated staff members regarding: health and welfare benefits enrollment; VTA; credentialing; salary schedules; and professional growth. The job duties are aligned to the job description and this position is appropriately classified as confidential.

Administrative Secretary I – Personnel

The job description states this position's basic function is to assist the assistant superintendent of personnel in support activities. Additionally, this position is to serve as secretary to the district's chief negotiator by performing highly responsible and confidential secretarial and clerical work. As listed on the job descriptions, an employee in this classification may supervise other personnel.

Essential job functions include processing administrative details; preparing unit contract and documents related to negotiations; ensuring processing of appropriate pay notices for all classified employees; composes and types letters, memos, bulletins, and reports; originates and prepares statistical and other material independent of specific instruction; advertises classified vacancies, arranges for interviews and provides notification to successful candidates; and maintaining classified professional growth files. Additional job functions include originating purchase orders for equipment and supplies. The administrative secretary I job description is dated November 2000, but does not indicate whether this was the date the governing board approved the description.

The described duties include new classified employee processing; comp worth which is a reclassification process; workers' compensation; payroll processing; negotiations preparation and taking minutes during SEIU negotiations with the district; classified employee transfers; classified employees health benefits; position control; updating SEIU contract; maintaining personnel files; position control reports; and onboarding information to SEIU.

During the FCMAT fieldwork, additional duties such as handling all classified staff employment processing and issues were identified. The workload for this position increased significantly with the addition of noon supervisors and crossing guards to the classified service. The webpage states the incumbent should be contacted for health and welfare benefits enrollment for classified, confidential, classified management, and board members; SEIU contract; comparable worth, a classification study process for classified employees; workers' compensation for all employees; salary schedules for classified, confidential, and classified management; professional growth for classified and confidential employees.

The described duties and interview are aligned with the job description, and this position is appropriately classified as confidential. The webpage lists workers' compensation as one of the incumbent's assignments. This assignment is not included in the job description. Managing the district's workers' compensation program is a responsibility that is appropriate to the HR Department and therefore should be included in one of the department's job descriptions.

Substitute Secretary

The job description states this position's basic function and responsibility is to perform clerical duties including data entry, filing, and record keeping for the personnel office. The job class is responsible for coordinating the district's substitute services program. The essential job functions for this position include coordinating and arranging for all substitute services; preparing contracts and other related documents for all substitute personnel; verifying employment of classified, certificated, and substitute employees; processing unemployment claims for substitute personnel; maintaining personnel information; monitoring sick leave for all classified employees; updating the HR website monthly; and updating the HR manual annually. This position has responsibility for all employee leave tracking; training substitutes on employee protocols; and monitoring board policy changes. Additional responsibilities include responsibility for classified committees such as comp worth and professional growth and all student calendars and staff work calendars. The substitute secretary I job description is dated June 2012, but does not indicate whether this was the date the governing board approved the description.

FCMAT verified, through interviews and a review of documentation, that this position performs the following assignments coordinating and arranging substitutes to cover absences; assisting employees with the Frontline/Aesop system (for employee leave reporting); updating the Frontline/AESOP system; training school secretaries on Frontline/AESOP; fingerprinting; supporting substitutes through the hiring process including providing information and guiding substitute teachers through the credentialing process; inputting CalPERS/CalSTRS information for substitutes and managing retirement information for substitutes; monitoring certificated substitute length of time in classes; absence tracking including for the FMLA/CFRA and Baby Bonding; completing documents for unemployment claims and coordinating with Equifax (third party administrator for unemployment claims). This position also sets up adult education and Buckingham Charter teachers in Escape Online and places them on the correct salary schedules. These assignments appear to be aligned with the job description.

The HR webpage lists this position as the contact for: Frontline/Aesop for all employees; questions regarding substitute requests for certificated and classified employees; and leaves for all employees. These assignments are consistent with what was reported as described duties and during the fieldwork and are aligned with the job description.

Human Resources Technician

The job description states this position's basic function and responsibility is to perform the operations of special projects as they relate to Human Resources. The job class is responsible for the development and maintenance of special records necessary for legal, federal and state law compliance as well as for ongoing operational activities in the department. The human resources technician job description is dated July 2018, but does not indicate whether this was the date the governing board approved the description.

Essential job functions include tracking leave balances and posting daily absences from school sites and departments; collecting data, maintaining records, and preparing reports of activities; reviewing and analyzing employee requests for FMLA/CFRA; reading and interpreting regulations for all leave requests, preparing appropriate paperwork and communicating results to employees; maintaining records of compliance for mandated trainings, certification and testing; maintaining application files, screening applicants and assisting in preparing for interviewing; arranging and administering classified employment testing; maintaining job vacancy listings on the district and Edjoin websites; overseeing the crossing guard program in the hiring process, training, scheduling, and reporting of noncompliant vehicles; and maintaining and updating the department website. Additional job functions include: assisting in securing substitutes; and fingerprinting potential employees/volunteers.

As previously noted, the employees hired in these positions were relatively new to their positions at the time of the FCMAT fieldwork. The documentation of described duties included updating/managing Edjoin; posting certificated job positions; hiring/tracking of coaches; fingerprinting; personnel actions; retirement/resignation letters; tax shelter annuity plans; mandated reporters training; working with crossing guards; posting jobs and maintaining postings; providing applicant paperwork to sites and departments; preparing letters and paperwork; and disability forms and tracking.

During the FCMAT fieldwork, the incumbents' work was described as posting positions, entering new employees into Escape Online; managing coaches and their stipends; reviewing leave requests; managing the mandated reporter training program; and working with crossing guards.

The crossing guard work includes, calling for substitutes, issuing equipment, and training new crossing guards. With the exception of calling for substitutes, this work does not appear in FCMAT's opinion, to be aligned to the work of an HR technician.

One of the HR technicians has been assigned to reconcile a CalSTRS exception report with the understanding that this will become one of her regular assignments. This assignment does not appear to align with the job description.

One of the essential job responsibilities that was not documented as a duty or discussed during the fieldwork is tracking leave balances. This is being done by the substitute secretary.

The HR webpage lists the following responsibilities for the HR technicians: applications; job postings; Edjoin questions; and Human Resources website Information. These responsibilities were divided between the two incumbents by certificated and classified employees. Additional activities listed on the webpage are: extra duty/stipend contracts and coaches; Keenan safe schools and mandated reporter training; and FMLA/CFRA.

Staff Secretary

The job description states this position's basic function and responsibility is to perform complex and technical secretarial duties and provide public relations and communication concerning district activities, regulations, and procedures. Essential job functions include: generating multi-data and complex reports, composing forms, spreadsheets and correspondence; respond to and prepare documentation for legal document requests; maintaining records of purchase orders, invoices, and expenses; ordering materials, supplies, and equipment; and maintaining routine bookkeeping records, transferring and depositing monies. The staff secretary job description is dated February 2018, but does not indicate whether this was the date the governing board approved the description. Additionally, the organizational chart and job description do not reflect this job function.

The documentation provided of described duties includes processing volunteer forms; providing verification of employment/experience; managing tuberculosis (TB) test requirements; working with the public; collecting forms for various departments; receiving all shipped items and mail pieces and notifying recipients; scanning documents; notifying the Department of Justice when no longer interested in subsequent arrests; and processing paperwork for eye exam reimbursements.

The employee has been in this position for only two months. In addition to what was described as standard duties, this position has been trained and certified to fingerprint prospective employees, which is handled on Tuesdays and Thursdays. This position is also responsible for monitoring the personal leave bank donations for certificated staff. The HR webpage lists the incumbent as the contact for employee address and phone changes; verifications of employment; and volunteers. These are aligned with the job description, documentation reviewed, and interviews.

Recommendations

The district should:

1. Recruit an experienced HR leader to fill the assistant superintendent of HR position.
2. During the recruitment and selection process, ensure the new assistant superintendent of HR has the interpersonal skills necessary to collaborate with colleagues while making changes.
3. Ensure the new assistant superintendent of HR has the authority and continued support needed to lead the department and implement necessary change.
4. Assign crossing guard training to another department. Since Student Services includes school safety, training crossing guards could be appropriately assigned to that department.
5. Review the job duties of all department members and either align assignments to the job descriptions or revise the job descriptions.
6. Assign tasks that do not belong in the department, such as reconciliation of CalSTRS exception reports and crossing guards, to appropriate departments.

7. When two incumbents perform similar tasks, such as entering and updating employee information in benefits programs, ensure that the processes and procedures are aligned so that employees receive consistent service and other departments can rely on consistent work products no matter who does the work.
8. Review HR staff assignments and determine where the management of workers' compensation should be assigned.
9. Review and update job descriptions to ensure they are current, include the appropriate supervisor and include the date the job description was approved and/or revised by the governing board. Updates to job descriptions should also be completed to accurately reflect job functions.

Processes and Procedures

At the time of the FCMAT visit in November 2018, both the Fiscal Services and Human Resources departments had a number of staff members who were new to their positions. In the Fiscal Services Department, the staff who had been in their positions for less than two years are: associate superintendent, senior director of fiscal operations, financial analyst, payroll account technician, two of three payroll clerks and the benefits technician. In the Human Resources Department, staff in their positions for less than two years are: director of human resources, the two HR technicians (who have been in their respective positions for no more than four months) and the staff secretary, who has been in the position for approximately two months. At the time of interviews, the assistant superintendent of human resources position was posted on Edjoin.

In response to the position changes came new processes and procedures. Specifically, the district assigned human resource staff to enter additional data in Escape Online, while payroll staff were to concentrate on output such as the data required to issue a paycheck, which entails auditing. The HR and Fiscal Services departments have struggled to work cohesively and collaboratively under this arrangement, reducing both departments' efficiency.

Staff follows the rules set by management, but are hindered by the two departments' difficulty in working together, and some perceive the inequities in performance expectations and the distribution of responsibilities.

Several staff members commented too much change has been made in a short amount of time, and this has created discord and confusion within the Fiscal Services Department and between Fiscal Services and other departments and school sites across the district.

The HR Department has essential documents in place and a well-organized website. During the FCMAT fieldwork, employees indicated the department does many things well; the primary concern was the coordination with the Payroll Department. The document review and fieldwork confirmed that many processes are implemented and functioning. Specific processes, including those that require coordination with the Payroll Department, are discussed below.

Position Control

One of the most critical elements in budgeting for expenditures is accurately projecting employee salary and benefit costs. These costs are the largest part of school district budgets, and comprise approximately 88% of the district's unrestricted general fund budget. Therefore, it is critical to maintain an effective position control system to manage the cost of salaries and benefits and to properly reflect those expenditures in the district's budget.

A fully functioning position control system can help a district maintain accurate budget projections, salary and benefit information and employee demographics. An adequate system will integrate with payroll and budget modules, the hiring and monitoring of staff, and be used to update the budget at each reporting period. When the Fiscal Services and Human Resources departments use one system, staff time and duplication of effort is reduced.

Position control functions also require proper controls to ensure that only board-authorized positions are entered into the system; that the Human Resources Department hires employees to fill positions that have been authorized by the board; and that payroll staff pay only employees hired for authorized positions.

During fieldwork, some interviewees mentioned the following concerns regarding position control: employees' sites were incorrect in Escape Online; instructional assistant positions were

not listed correctly; and position numbers were created instead of using vacant position numbers. As is the case with other areas, there is a lack of consistent processes and alignment of job responsibilities between the HR and Fiscal Services departments.

The district should establish internal controls to ensure the proper separation of duties between the Human Resources and Fiscal Services departments. Internal control processes and procedures provide a district with reasonable assurance that material weaknesses, serious errors or fraud are unlikely to occur.

The table below provides a suggested distribution of labor between the HR and Fiscal Services departments to maintain a high level of internal control.

Suggested Distribution of Labor for Position Control

Task	Responsibility
Approve or authorize position	Governing Board
Enter approved position into position control, with estimated salary/budget Each position is given a unique number Enter demographic data into the main demographic screen, such as: Employee name Employee address Social Security number Credential Classification Salary schedule placement Annual review of employee assignments	Human Resources Department
Update employee benefits Update salary schedules	Fiscal Services or Human Resources Department
Annually review and update step and/or column placement Review and update employee work calendars	Human Resources Department
Account codes Budget development Budget projections Multiyear projections Salary projections	Fiscal Service Department

A typical process would work as follows. When a site or department manager makes a request to hire an employee, he or she completes a personnel action form that includes the proper account code and sends the form to human resources where it is checked for accuracy and necessary approvals. To fill an existing position, the director of human resources audits the required information to verify that it is correct, including the number of hours, days, and proper job title. The form then goes to the Fiscal Service Department for budget approval. The director of human resources ensures that necessary approvals have been obtained and notifies the requesting site/department if the position was approved or disapproved. If the request is for a new position, additional approvals such as the board and/or superintendent may be required. If the position is approved, the director of human resources recruits for the position and enters new positions in the position control system. When the position is filled, human resources attaches the new employee to the approved position in position control and enters the employee's demographic

data, salary information, hire date and other personnel-related information. A checklist should be used to ensure that all required information is provided to and obtained from the new hire and entered properly in the position control system.

Payroll screens should automatically use information from the human resources data, and only payroll staff should have access to change the pay screens. The payroll and benefits technician makes any necessary changes to payroll and retirement screens and verifies the annual salary based on the employee's pay range/column and step on the applicable salary schedule. The payroll system then calculates the employee's monthly salary, which is verified by payroll. This process provides for proper internal control by keeping the functions of setting up employees separate from paying them.

With the implementation of any new process, it is essential that all applicable staff members are provided and attend training in its use. The district should communicate to all staff that knowledge on the use of the position control system is necessary to properly and accurately perform human resources and business functions. Comprehensive training and support are critical to ensure that the information produced for budget development, multiyear projections and payroll is reliable and accurate. Interviews with some staff members indicated that their understanding of the scope and purpose of the position control system is incomplete.

The human resources, fiscal and payroll functions are unavoidably linked, and an emphasis should be placed on understanding departmental issues and jointly solving problems. Without notification from Human Resources that an employee exists, payroll cannot be processed for that employee, and a sound position control system cannot be created for budgeting purposes. Consequently, it is vital for the Fiscal Services and Human Resources departments to work closely so that each department's needs are understood and adequately addressed. The departments should meet routinely to ensure that proper separation of duties is clearly outlined, concise written procedures with step-by-step instructions are developed, and human resources and Fiscal Services Department staff have a clear understanding of their respective roles.

Payroll Processing

The district's payroll is processed through the county office using the countywide Escape Online software. The payroll module is integrated with the human resources, benefits and financial modules. Position control module HRA is not yet integrated, but is scheduled to become so over the next year or two. All employee data including pay rates and benefits are entered into the system by the district's Human Resources and Payroll staff. The system also generates ad hoc reports in response to Human Resources and Payroll information. The system comprises of online real-time functionality and has employee and manager portals to view leaves and pay, but this is not fully utilized.

The district uses Frontline Education to track absences and substitute management. Frontline is not integrated with Escape Online, but the district is having discussions on the timeline of integrating because of the amount of staff time necessary to enter the data.

The county office processes the district's payroll using Escape Online. This is advantageous because the county office and Escape Online offer frequent professional development opportunities and assistance, on each software module, for both Human Resources and Payroll.

Once Human Resources staff have performed their job functions in Escape Online such as adding new hires, processing terminations and any status changes, they are to provide Payroll with the Notice of Employment Employee 10 Report from Escape Online. However, during interviews, staff indicated that this report is not consistently provided. Step increases are also a problem since Human Resources does not provide documentation to payroll staff when an increase is processed in Escape Online. Payroll should consult with Escape Online experts to determine the changes entered in Escape Online without having to rely on someone in Human Resources to provide it.

The district is required to meet the county office's deadlines for submitting payroll data. The deadlines and payroll check issue dates may change from month to month based on observed holidays and county office closures. For example, September payroll is due to the county office September 21, 2018, and the October payroll is due October 24, 2018.

Certificated and classified payroll are processed and paid simultaneously. The deadline for timesheets from schools and departments for various certificated and classified hourly, substitute employees and extra duty varies based on a calendar provided by the district and paid at the end of the month. The table below is an example of the payroll calendar. The county office also offers manual and supplemental payrolls throughout the month. The district uses the manual payroll to process revolving check request, late hires, or under-and overpayments to true-up the employees' payroll.

Payroll Cycles and Deadlines

Pay Cycle	Start/End Period Time Sheet	Time Sheets Due to Site/Dept	Time Sheets Due to Payroll by 5 pm	Pay Date
September	8/1 - 8/31	9/4/2018	9/6/2018	9/28/2018
October	9/1 - 9/30	10/1/2018	10/3/2018	10/31/2018
November	10/1 - 10/31	11/1/2018	11/5/2018	11/30/2018

After the close of each pay cycle, the Payroll Department performs an audit on the pay records and releases the payroll to the county office for final processing and preparation of paychecks. Staff interviews indicated auditing is not always possible because of time restraints. Creating a workflow chart for the payroll staff duties will assist in making time for the auditing process before the payroll cycle closes. A sample payroll timeline workflow is attached as Appendix B to this report.

The county office prepares the district's Federal Form 941 and state DE 9 quarterly wage and tax reports. The county office also completes the monthly reconciling, reporting, and remitting of CalSTRS and CalPERS earnings, including employee and employer contributions to meet the retirement systems' deadlines. The district Payroll Department is responsible for balancing and remitting the state quarterly DE 9423 unemployment wages and taxes.

A random sample of certificated and classified payroll file for May 2018 and July 2018 were provided for testing. A review of the Escape Online payroll difference report, Escape Online payroll adjustments by employee report, Frontline absence report, and employee and substitute time sheets found no discrepancies.

CalSTRS and CalPERS Contributions and Reporting

The county office is responsible for retirement reporting to CalSTRS and CalPERS for all school districts within the county. School district retirement reporting is complex and often difficult to interpret without adequate training from both CalSTRS and CalPERS. Online training, webinars, and additional resources such as email alerts, are available from both agencies.

It is important for the district's Human Resources and Payroll staff to have access to the online retirement systems for both entities to obtain information needed on new employees and to check service credit for employee retirements. Only a select few Human Resources and Payroll department staff have online access to both retirement systems and have attended training provided by the agencies. All HR and Payroll staff should be properly trained in retirement to better understand the processing and calculating of payroll. The district's human resources technician is responsible for determining the retirement status of each new employee.

Staff indicated that employees are sometimes set up in Escape Online with the incorrect retirement plan, and the county office does not audit what the district set up. The payroll account technician is responsible for reviewing Escape Online reports for retirement errors for members, and a substitute secretary is responsible for substitutes and coaches; but this is usually after that payroll has closed, which results in multiple adjustments made by payroll staff. It is important to have consistency and accuracy with employee's retirement. The payroll account technician should be responsible for all CalSTRS and CalPERS auditing including any error reports.

Salary Adjustments, Overpayments and Underpayments

Salary adjustments are usually one-time adjustments for items such as late starts; step, range or column movement; promotions or demotions; retroactive pay; overuse of leave time, including personal leave, vacation accruals, FMLA/CRFA; workers compensation temporary disability benefits; and terminations. The entering of salary adjustments into Escape Online is the responsibility of both the Human Resources and Payroll department staff.

Salary overpayments or underpayments occur when a mistake is made somewhere in the payroll process. For example, an employee may be placed on the wrong step or column on the salary schedule or paid for time that was not worked. An overpayment or underpayment will inevitably occur at some point in the payroll process. Education Code Section 45167 provides direction on classified employees about underpayment errors that are made in the calculation or reporting, requiring them to be corrected within five workdays. However, settling overpayment can be problematic.

Staff indicated \$20,000 in salary overpayments have been made under previous supervision and staffing, and management is in the process of clearing any outstanding overpayments. An audit finding also focused on accrued vacation. Managers should be responsible for monitoring their immediate staff balances in Frontline and/or Escape Online manager portals.

Interviews indicated that in the past an employee was hired with a 9% longevity along with a board-approved salary increase to a position. However, staff seems unclear on whether the appropriate processes and procedures were accurately followed. An audit should be completed to determine if the employee receives compensation correctly based on the approved salary schedule.

Both certificated and classified collective bargaining agreements allow employees to earn a bonus payment if they use two or less personal leave or personal option leave days during the prior year. The bonus payment is paid in a separate payroll at the end of July. However staff indicated that because of an error, all employees, including those not covered by a collective bargaining agreement,

received the bonus this year whether they qualified or not. This error was detected and corrected for most employees but not for all of those who did not qualify. An audit should be completed to determine the employees overpaid, and an adjustment should be made to correct the error.

Depending on both circumstances stated above, this may be considered a gift of public funds because allowing for an overpayment does not serve a public purpose.

The best business practices include having a written procedure for collecting salary overpayments, providing it to staff, and following it regularly. When developing the written procedures, the district should consult with its legal counsel to determine the specific procedures for consistent handling of overpayments, and include in those procedures a collection process in case such action becomes necessary.

Employee Absence Tracking, Leave Management and Substitute Payment

The Frontline system is used for employees to report absences. Employees enter absences into Frontline; the designated timekeeper at the site or department exports a report of absences and enters this information in Escape Online. Frontline offers an interface option to Escape Online. The district should implement this interface for better tracking of absences to reduce dual entry, possible human errors, and input time.

Absences are reported on time sheets, but payroll does not compare the accuracy of the information entered into Frontline and Escape Online to the time sheet. Interviews indicated not all absences are entered into Frontline such as those for State Disability Insurance (SDI).

Escape Online offers a manager portal that the district does not use. Request for leave time can be approved online, and better tracking of absences would be accessible. This would save time and eliminate the need for paper time sheets for substitutes.

The Escape Online employee portal is accessible to employees, but is not fully utilized. Training employees to use the portal would reduce phone calls to the Payroll Department and allow more time for auditing and processing payroll.

Coordination of absence reporting between sites, departments, Human Resources and the Payroll Department staff is essential to ensure employees are not underpaid or overpaid, and to track and properly record leave balances. Written procedures would help clarify these responsibilities.

Leave management within the HR and Payroll departments consists of tracking and granting employee leaves. Employees provide conflicting perspectives about which department should be responsible for these two activities. The departments generally define leave tracking as assisting employees with the types of leaves they may access and monitoring employees' absences accordingly. Leave granting is generally defined as entering the dates of employees' absences into the Escape Online system. The best practice is to have one department assist employees with accessing available leaves and managing required documentation for leaves while the other department inputs the dates. This sets up a checks and balances system to ensure equity and accountability for all employees. It also ensures that confidentiality of employees' personal information is maintained.

Leave allocations are determined by the agreements with each bargaining unit and, for nonrepresented employees, by governing board policy. It is important for staffs in both departments to know how to reference this information when managing employee leaves.

During the FCMAT fieldwork, employees in both departments expressed concerns about the practices of other employees with regard to leave management. HR described duties and interviewees explained the process for employees to discuss leaves with HR staff members as well as the process used by the substitute secretary to track leaves. The substitute secretary reviews work calendars with employees, discusses what compensation they may access, and responds to employees' leave questions. The substitute secretary also spot checks that Aesop and the Escape Online systems match and ensures that the appropriate type of leave is being accessed. The administrative assistant and administrative secretary work with employees as they return to work to ensure they have the appropriate clearances.

Payroll staff is responsible for granting the leaves in the Escape Online system as well as performing the annual allocations for leave days. Payroll staff members are also responsible for adjusting payroll when employees have exceeded their allocated leaves.

Leave management is appropriately divided between HR and Payroll. Because of the sensitivity of employees' reasons for leaves, it is appropriate for HR to manage leave tracking. Since Payroll staff is responsible for payroll adjustments, it is appropriate for this department to manage leave granting. As with all other collaborative endeavors, it is critical that all staff members communicate clearly and professionally with one another.

Frontline is also used districtwide to obtain certificated and classified substitutes. However, it is not used to pay the substitutes; instead, a paper time sheet is kept at the site or department office, and the substitute or office staff complete it each day. The time sheets are to be submitted to the Payroll Department once a month based on the payroll deadline. Staff indicated that some sites and department office staff compare the substitute teacher time sheets with the information in Frontline and others do not. The human resources substitute secretary also spot checks teacher absences with Escape Online.

Fingerprint Services

The HR Department is responsible for providing fingerprint service for prospective employees as well as providing fingerprint services for Solano County of Education and other school districts as contracted. California law requires any individual who rolls fingerprints manually or electronically for employment purposes to be certified by the state Department of Justice (Penal Code section 11102.1). Certified fingerprint rollers must enter their certification numbers into the Live Scan device when rolling fingerprint impressions.

Four HR staff members perform fingerprinting services: the administrative secretary, an HR technician, the substitute secretary, and the staff secretary. The ability to earn this certification is not listed on any job description.

Escape Online System

Escape Online is an online system designed to support finance, payroll, and HR functions within school districts and county offices. A review of the Escape Online website determined that the HR functions appear to be designed to support position control and payroll functions.

During the FCMAT fieldwork, concerns were raised about HR's use of the Escape Online system and consistency in processes as the department work relates to payroll. Some finance and payroll interviewees indicated that HR staff underutilizes the Escape system and attributed that to a lack of training. Some staff thought the reason HR staff were not well-trained was that they did not seem interested in attending the training offered. Several staff mentioned that training

was offered in October 2018 and HR staff did not attend. Those who attended indicated they thought the training would have benefitted the HR staff.

During the FCMAT fieldwork, HR staff indicated they would like more training on Escape Online, but the training offered by the county and Escape Online tends to focus on payroll. HR staff also explained that, in addition to Escape Online, they attend training for other HR functions such as credentials. For example, staff members attended the state credentials workshop and a personnel conference in October, but this is also the month when open enrollment for benefits occurs. Because open enrollment is the once-a-year opportunity for employees to make changes to their benefits, the HR staff determined it was best for them to forgo the Escape conference and stay in district. The Escape Online training organizer indicated it was difficult to find a venue at any other time.

The best practice would be for HR staff to receive on-site training from an Escape Online consultant who is an expert in Escape Online's capacity to support HR work. This is especially important considering the number of new staff members.

During the FCMAT fieldwork, some employees commented that Escape Online has human resource authorizations (HRAs), which are HR workflows that, if implemented, would clearly define which department should do what. A review of the Escape Online website indicates the system does have some basic HRAs which can be customized to suit each district's workflow. The best practice when installing a new system is to consider the strengths and weaknesses of the new system, review current processes and procedures and adjust these to maximize the capabilities of the system. This is most effective when done collaboratively between departments.

Recommendations

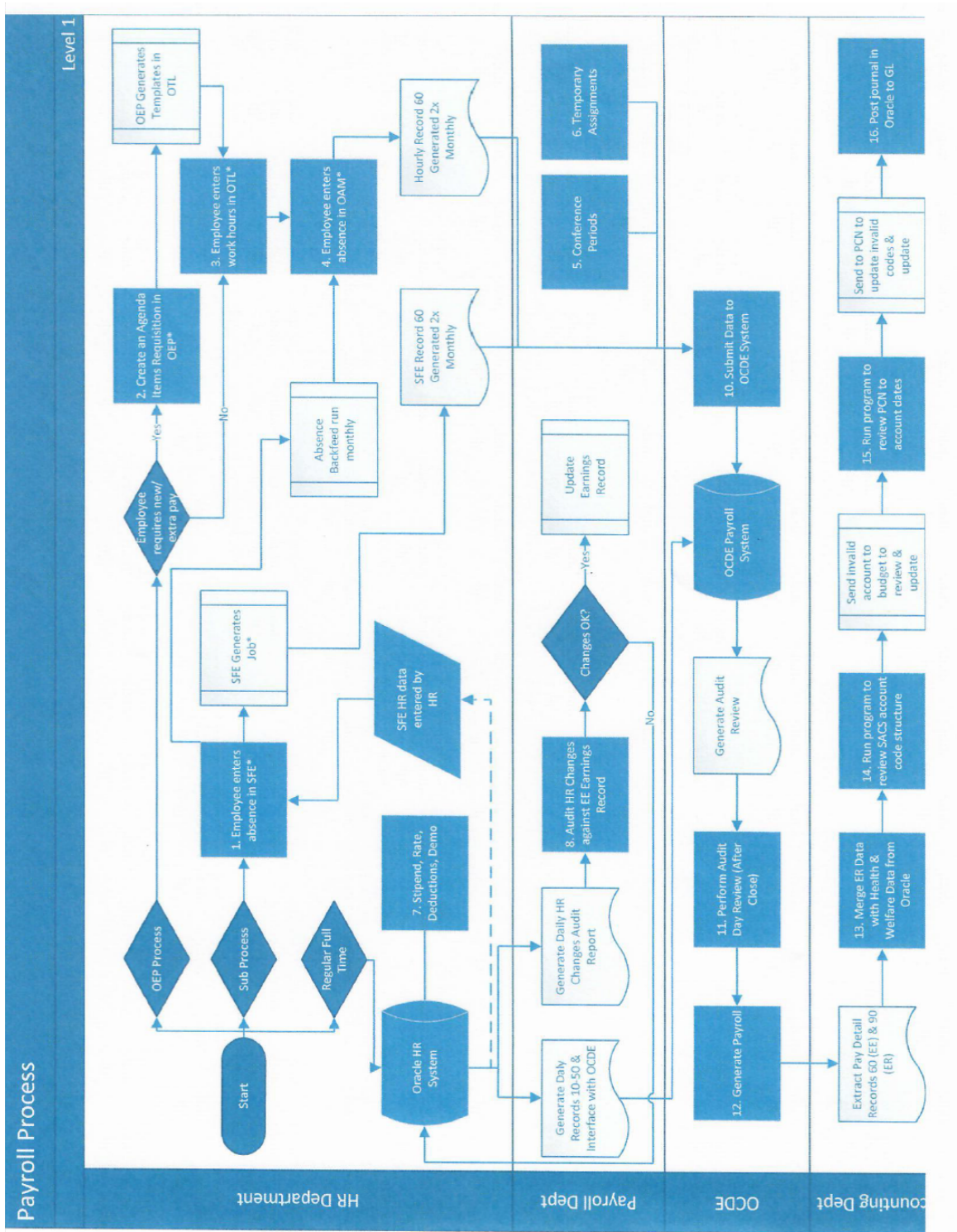
The district should:

1. Develop appropriate internal controls for a separation of position control duties between the Human Resources and Fiscal Services departments. This should include duties such as the authorization of new positions, budget coding, and tracking employee demographic information.
2. Provide training for all staff involved with the position control system.
3. Ensure that Payroll and Human Resources staff meet routinely.
4. Ensure the Human Resources and Payroll departments staff are responsible for auditing the employee data entered into Escape Online, calculating and posting salary adjustments and time sheet date and reconciling employee absences.
5. In consultation with its legal counsel, develop and implement written procedures for the consistent handling of salary overpayments, including a collection process should such action be necessary.
6. Ensure the Human Resources and Payroll departments staff have been provided with adequate training, including training provided by the county office, CalSTRS and CalPERS and online access to both entities.

7. Implement full utilization of the employee portal and manager portal districtwide.
8. Create procedures for managers to monitor employees vacation balances in Frontline or Escape Online portal monthly.
9. Audit employees' compensation to determine if proper procedures were followed for placement on the salary schedule.
10. Audit personnel leave bonus to determine employees overpaid and process adjustments accordingly.
11. Implement Frontline to Escape Online interface so there are checks and balances and eliminate paper time sheets.
12. Implement Frontline to Escape Online interface to minimize errors of absences and eliminate substitute paper time sheets.
13. Implement manager portal in Escape Online for online approval and increase accuracy of absence tracking.
14. Create written procedures for the reporting and tracking of absences in Frontline.
15. Train all employees on the Escape Online employee portal to reduce phone calls to Payroll Department.
16. Continue the current division of leave tracking and leave granting. Develop internal department guidelines to ensure consistency.
17. Develop a communication plan to ensure staff members communicate clearly with one another regarding employee leaves.
18. Review, as needed, contractual and governing board policy leave allocations with staff members from both departments.
19. Hire an Escape Online consultant or have someone at the county office to work collaboratively with the HR and Payroll departments to review processes and procedures and determine departmental roles and assignments. Additionally, have staff trained to identify changes that have been entered into Escape by another user or department.

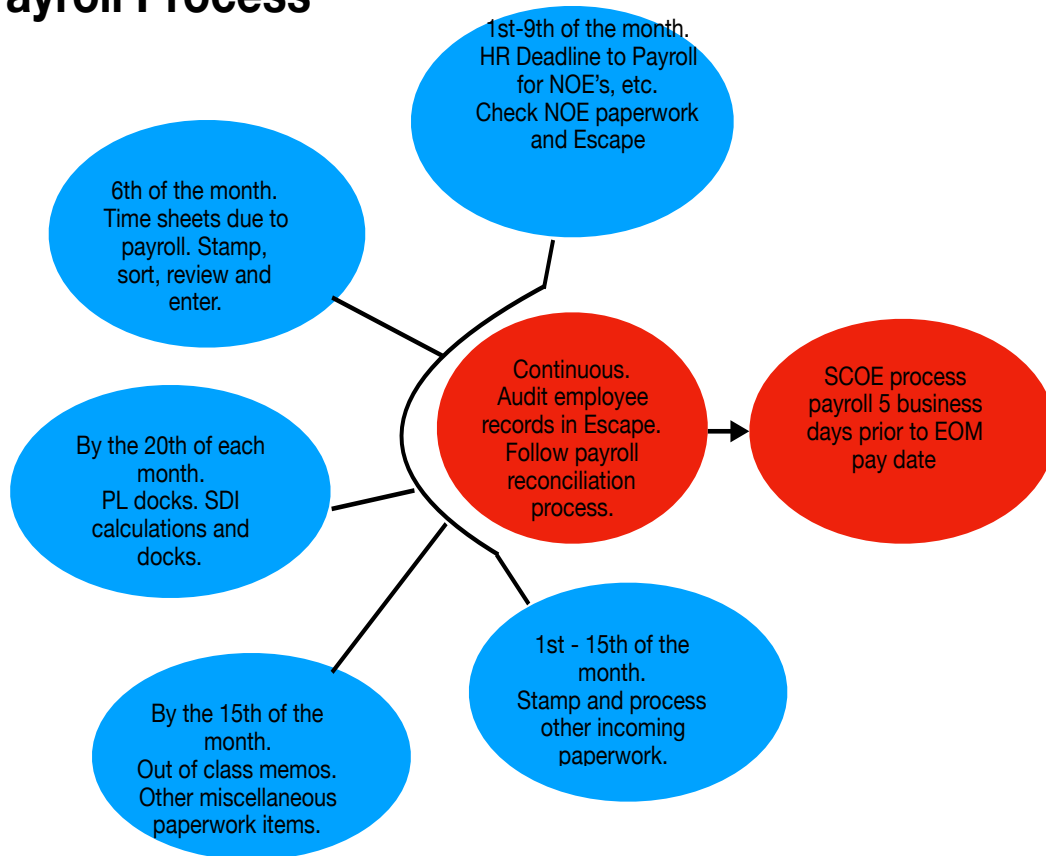
Appendices

Appendix A: Sample Workflow Process Between HR and Payroll



Appendix B: Sample Payroll Timeline Workflow

Payroll Process



Appendix C: Sample Process and Procedure Template

Title: Payroll Process of Absences		Created Date: 7/1/2018
SOP Number: OAM - 1	Owner: Payroll Department	Review Due Date: 7/1/2019
Author: Kara Wantlin	SOP Type: Policy	Procedure

1. Purpose

A method of monitoring employees time away from their current position.

2. Scope

The process of receiving, auditing and capturing attendance information that may affect the employees pay and posting adjustments online into the OCDE payroll system.

3. Responsibilities

3.1 Create an Absence

- 3.1.1 Timekeeper/employee creates absence in SFE
- 3.1.2 Payroll Specialist exports file from Frontline of all employee absences on 10th and 20th
- 3.1.3 Payroll Specialist uploads file online into OCDE payroll time and attendance
- 3.1.4 Payroll Specialist generates absence report from OCDE payroll time and attendance Business Objects report writer and email to payroll technicians
- 3.1.5 Payroll Technician reviews both attendance reports for absences and report for more than 1.0 or less than 0.1 a day
 - 3.1.5.1 Email or call department/site timekeeper for clarification
- 3.1.6 Payroll Technician audits for worker's compensation
 - 3.1.6.1 Email Risk Management employee's name and dates for approval or denial
- 3.1.7 Payroll Technician audits for unused compensatory time
 - 3.1.7.1 Payoff any compensatory time not used within 2 payrolls per CSEA contract
- 3.1.8 Payroll Technician posts adjustments online into the OCDE payroll timesheet

4. Definitions

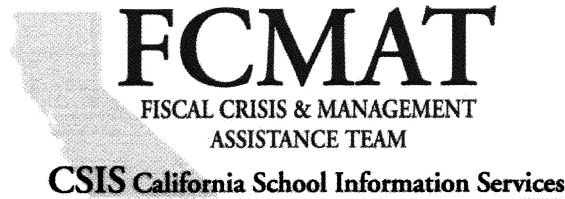
- 4.1 SFE - Smart Find Express substitute calling system
- 4.2 OCDE - Orange County Department of Education
- 4.3 CSEA - California School Employee Association Article 7.A.2

5. Referenced Documents

- 5.1 CSEA bargaining agreement Article 7.A.2

6. Forms

Appendix D: Study Agreement



FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM STUDY AGREEMENT July 11, 2018

The Fiscal Crisis and Management Assistance Team (FCMAT), hereinafter referred to as the team, and the Vacaville Unified School District, hereinafter referred to as the district, mutually agree as follows:

1. **BASIS OF AGREEMENT**

The team provides a variety of services to local education agencies (LEAs). The district has requested that the team assign professionals to study specific aspects of the district's operations. These professionals may include staff of the team, county offices of education, the California Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this agreement.

In keeping with the provisions of Assembly Bill 1200, the county superintendent will be notified of this agreement between the district and FCMAT and will receive a copy of the final report. The final report will also be published on the FCMAT website.

2. **SCOPE OF THE WORK**

A. **Scope and Objectives of the Study**

1. Conduct an organizational and staffing review of the district's payroll services and Human Resources Department and make recommendations for staffing improvements, if any.
2. Evaluate the current workflow and distribution of functions within and between the above departments, and make recommendations for improved efficiency, if any.
3. Review operational processes and procedures for the payroll services and the Human Resources Department and provide recommendations for improved efficiency, if any.

- B. All out-of-pocket expenses, including travel, meals and lodging.
- C. The district will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon the district's acceptance of the final report.

Based on the elements noted in section 2A, the total not-to-exceed cost of the study will be \$17,400.

- D. Any change to the scope will affect the estimate of total cost.

Payments for FCMAT's services are payable to Kern County Superintendent of Schools - Administrative Agent, located at 1300 17th Street, City Centre, Bakersfield, CA 93301.

5. RESPONSIBILITIES OF THE DISTRICT

- A. The district will provide office and conference room space during on-site reviews.
- B. The district will provide the following if requested:
 - 1. Policies, regulations and prior reports that address the study scope.
 - 2. Current or proposed organizational charts.
 - 3. Current and two prior years' audit reports.
 - 4. Any documents requested on a supplemental list. Documents requested on the supplemental list should be provided to FCMAT only in electronic format; if only hard copies are available, they should be scanned by the district and sent to FCMAT in electronic format.
 - 5. Documents should be provided in advance of fieldwork; any delay in the receipt of the requested documents may affect the start date and/or completion date of the project. Upon approval of the signed study agreement, access will be provided to FCMAT's online SharePoint document repository, where the district will upload all requested documents.
- C. The district's administration will review a preliminary draft copy of the report resulting from the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the team prior to completion of the final report.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with pupils. The district shall take appropriate steps to comply with EC 45125.1(c).

6. **PROJECT SCHEDULE**

The following schedule outlines the planned completion dates for different phases of the study and will be established upon the receipt of a signed study agreement:

Orientation:	to be determined
Staff Interviews:	to be determined
Exit Meeting:	to be determined
Draft Report Submitted:	to be determined
Final Report Submitted:	to be determined
Board Presentation:	to be determined, if requested
Follow-Up Support:	if requested

7. **COMMENCEMENT, TERMINATION AND COMPLETION OF WORK**

FCMAT will begin work as soon as it has assembled an available and appropriate study team consisting of FCMAT staff and independent consultants, taking into consideration other jobs FCMAT has previously undertaken and assignments from the state. The team will work expeditiously to complete its work and deliver its report, subject to the cooperation of the district and any other parties from which, in the team's judgment, it must obtain information. Once the team has completed its fieldwork, it will proceed to prepare a preliminary draft report and a final report. Prior to completion of fieldwork, the district may terminate its request for service and will be responsible for all costs incurred by FCMAT to the date of termination under Section 4 (Project Costs). If the district does not provide written notice of termination prior to completion of fieldwork, the team will complete its work and deliver its report and the district will be responsible for the full costs. The district understands and agrees that FCMAT is a state agency and all FCMAT reports are published on the FCMAT website and made available to interested parties in state government. In the absence of extraordinary circumstances, FCMAT will not withhold preparation, publication and distribution of a report once fieldwork has been completed, and the district shall not request that it do so.

8. **INDEPENDENT CONTRACTOR**

FCMAT is an independent contractor and is not an employee or engaged in any manner with the district. The manner in which FCMAT's services are rendered shall be within its sole control and discretion. FCMAT representatives are not authorized to speak for, represent, or obligate the district in any manner without prior express written authorization from an officer of the district.

9. **INSURANCE**

During the term of this agreement, FCMAT shall maintain liability insurance of not less than \$1 million unless otherwise agreed upon in writing by the district, automobile


liability insurance in the amount required under California state law, and workers compensation as required under California state law. FCMAT shall provide certificates of insurance, with Vacaville Unified School District named as additional insured, indicating applicable insurance coverages upon request prior to the commencement of on-site work.

10. HOLD HARMLESS


FCMAT shall hold the district, its board, officers, agents and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of its board, officers, agents and employees undertaken under this agreement. Conversely, the district shall hold FCMAT, its board, officers, agents and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of its board, officers, agents and employees undertaken under this agreement.

11. CONTACT PERSON

Name: Jennifer Stahlheber
Telephone: (707)453-6121
E-mail: jstahlheber@vacavilleusd.org

 7/11/2018

Jane Shamieh, Superintendent
Vacaville Unified School District
Date

 July 11, 2018

Michael H. Fine,
Chief Executive Officer
Fiscal Crisis and Management Assistance Team
Date