



Amador County Public Schools
Amador County Office of Education
Amador County Unified School District
217 Rex Avenue, Jackson, CA 95642
(209) 257-5353 ~ FAX 257-5360

May 2, 2018

Dear Honorable Judge Day,

Attached you will find the Amador County Public Schools Board of Trustees Response to the Findings and Recommendations of the Amador County Civil Grand Jury 2017-2018, Special Report, dated October 2017, received February 9, 2018. This response was approved by the ACOE/ACUSD Board of Trustees in a special Board workshop meeting on April 27, 2018.

Thank you for your time and attention.

Sincerely,

Susan Ross
President, ACOE/ACUSD Board of Trustees

C: ACOE/ACUSD Board of Trustees Members
Dr. Amy Slavensky, ACOE/ACUSD Superintendent of Schools
Amador County Grand Jury Foreperson



Amador County Public Schools

Board Response to Findings and Recommendations in

Amador Civil Grand Jury 2017-2018

Special Report - October 2017

(received February 2018)

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217 Rex Avenue

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Disagree. While this was true, this is no longer the case.

F6 The Board Policy on Conflict of Interest was not followed.

Agreed; the Policy was not followed by the former Superintendent as well as one or more Cabinet members.

F7 No one at the District or ACOE reviews Form 700's (Conflict of Interest Statement).

Disagree. During this time period, the former superintendent's administrative assistant made a brief review of these. The Board had the impression that the Elections Office was responsible for reviewing these.

F8 Most of the ACUSD / ACOE Board Policies, Administrative Regulations and Board Bylaws are outdated. They have not been revised or updated as recommended by CSBA.

Partially agree. In January, 2017, a board subcommittee, selected management/administrators, and two representatives from CSBA reviewed the policies in place at that time, which consisted of thousands of pages. The current Superintendent reviewed Board Policies, Bylaws and Administrative Regulations over the next several months, then sent them to CSBA for integration. CSBA recently returned these policies and, as of February 14, they are being reviewed by District Office personnel. The Board will then review this version of the policies, make appropriate changes and formally adopt them. See response to R11.

F9 The Assistant Superintendent did not accurately complete Form 700.

Partially agree. The former superintendent did not consistently ensure that assistant superintendents completed Form 700, leading to the impression that this form was a voluntary formality. District Office personnel and Board Members who completed this form, therefore, completed it "off the cuff" rather than with careful attention to detail. Since this finding does not specify which Assistant Superintendent, the Board would speculate that no assistant superintendents in the 2012 - 2016 period completed this document with appropriate care.

Disagree. Employees receive ethics training; however, additional topics (such as conflict of interest) will be added at the appropriate levels.

F16 The District has eliminated the position of Purchasing Agent.

Neither agree nor disagree. The current Superintendent is in the process of implementing organizational changes recommended by School Services (attached after responses to recommendations), discussed at the May 24, 2017 board workshop. The high level organizational chart does not include that exact title; however, the role is filled by employee(s) in the Business Office and purchases are made by the Business Office.

F17 An individual under criminal investigation was offered a promotion, in the form of a contract, to serve as Deputy County Superintendent for \$150,000 a year effective May 24, 2016.

Partially agree. This contract (attached after responses to recommendations) was offered by the former COE Superintendent without the knowledge or consent of the Board. However, the contract indicates that it begins on July 1, 2016, not May 24, 2016, although it was signed on May 24, 2016.

F18 Certificated employees (teachers and credentialed administrators) and classified managers are not given contracts for their positions.

Partially agree. The Board has been assured that teachers have contracts, but not all administrators do. The Board agrees that these employees should all have contracts, and understands that the current Superintendent is working on making sure that they do.

F19 The District's auditors did not report finding the inappropriate purchases in their annual review of District books and procedures in the years 2012 – 2015.

Agree.

F20 The District's auditors, in their exit interviews with the Assistant Superintendent of Business Services, the Superintendent and the Board President, were not made aware of possible improprieties, specifically in the years 2012 – 2015.

Disagree. The October 2017 GJ Special report (received in February 2018) states that the Board did not respond to Recommendation 5 in the 2016 report. That is incorrect; the Board's response to 2016-R5 was:

Response: The Board is committed to developing a comprehensive evaluation system that includes SMART goals for both the Superintendent and the Board. The Board is currently in the process of conducting a statewide search for a new permanent, full time superintendent and fully intends to develop a highly professional evaluation system that aligns SMART goals for the District Superintendent and the Board of Trustees. To insure the development of a comprehensive Superintendent/Board evaluation system, the Board will be including in the new superintendent contract provisions that will lead to the development of this mutual evaluation system. In addition, the Board will be seeking assistance from an outside independent consultant to provide assistance, guidance, and coaching services for both the Board and new Superintendent on the development of this evaluation system and to assist in fully implementing BB 9001, the Board-Superintendent Working Relationship policy.

anticipates that the process will be in place before the beginning of the 2018-2019 school year, with all appropriate personnel on contracts by the end of the 2018 calendar year. Please also see the Superintendent's response to this recommendation.

- R5 The Association of California School Administrators (ACSA) Personnel Committee should be contracted to audit all procedures and functions of the personnel department. Their recommendations should be fully implemented as soon as possible. (Findings 15, 18)

The Board acknowledges this recommendation, and will consult with the current Superintendent and Director of Personnel will find out if ACSA actually offers this service. If ACSA offers this service, the Board will make a decision as to whether to proceed with an audit by ACSA or another organization before the start of the 2018-2019 school year. Please also see the Superintendent's response to this recommendation.

- R6 There should be clear guidelines for Credit Card authorization and use. The District /ACOE should lower credit card limits. (Finding 5)

The Board understands that the Business Office has already done this. Please also see the Superintendent's response to this recommendation.

- R7 The District should reorganize the business office to assure that at least one individual has the specific responsibility of verifying vendors and the appropriateness of purchases. (Findings 10, 14, 16)

The District Office is in the process of being reorganized based on the findings of School Services (attached); the Business Office has reorganized and the Director of Fiscal Services, and associated staff, have this responsibility. Formal written procedures are now being followed and monitored. Please also see the Superintendent's response to this recommendation.

- R8 The Fiscal Crisis and Management Assistance Team (FCMAT) should be hired to do a comprehensive audit of the business office. Their training and recommendations should be fully implemented as soon as possible. (Findings 4, 8, 19, 20)

- R12 The 2017-2018 Grand Jury should follow up on the completion/implementation of the following recommendations from the 2015-2016 Grand Jury Report. (Finding 28)
- R13-1 Board Bylaw 9400 – Board self-evaluation should be revised to make the Board Self-evaluation process more effective
- R13-2 Board Bylaw 9400 – Board Self Evaluation should be revised to state that the Board shall complete a group self-evaluation process.
- R13-3 The Board self-evaluation form which the Board adopts should only contain SMART goals, i.e. goals that are specific, measurable, attainable, relevant, and time-bound.
- R13-4 The Board self-evaluation form should continue to have a section for “Board Goals”. (Finding 25)

Board Bylaw 9400 is included in the updates discussed in R11. The Board held a team self-evaluation meeting on October 25, 2017, even though the updated bylaws are not yet in place, and set goals for the upcoming year. The compiled self-evaluation is attached. In terms of whether the Grand Jury follows up on this, that is out of the Board's control, but the Board, District and COE will continue to provide documentation as requested.

Minutes from the October 25, 2017 meeting state:

Annual Board Self-Evaluation Effective and efficient Governing Board operations are in integral part of creating a successful educational program. In order to measure progress towards its stated goals and objectives, the Board will annually schedule a time a place at which all its members may participate in a formal self-evaluation. Board members reviewed the compiled ratings and comments, including comparative data from 2016 to 2017. They had discussion about areas of progress and areas for improvement, and agreed on a key goal for the current year: to increase all areas where the collective rating is less than 3.0 to 3.0 or higher.

- R13 The 2017-2018 Amador County Civil Grand Jury should continue to follow up to assure satisfactory response to all of the above recommendations.

Whether the Grand Jury follows up on this is up to the Grand Jury, but the Board, District and COE will continue to provide documentation as requested.

Attachments:

COE contract for Dr. Chapin-Pinotti

School Services Report.

Board self-evaluation from October 2017.

Amador County Office of Education/Unified School District

Organizational Review

March 3, 2017

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Executive Summary

The Amador County Office of Education/Unified School District (ACOE/District) requested that School Services of California, Inc., (SSC) conduct an Organizational Review and Total Compensation Study. The purpose of the project is to provide an expert, impartial analysis of the organizational structure within the ACOE/District and total compensation (salaries and benefits) for selected job classifications in the ACOE/District compared to other school districts with similar characteristics.

This report includes SSC's findings and recommendations related to the Organizational Review of the ACOE/District. The results of the Total Compensation Study will be included in a separate report to follow.

Overall Observations

- The ability of a COE and school district to provide services that meet the needs of students, programs, and departments in the most cost-effective manner is dependent upon its ability to build a strong culture where organizational values and expectations are shared, and there is a commitment to investing in employees and operational effectiveness. A strong organization is one where alignment between organizational values and expectations are aligned with those of individuals and groups, resulting in high productivity, operational efficiency, and personal and organizational satisfaction.

The challenges of small, rural COEs and school districts are exacerbated in Amador County due to the shared administration that was in place previously with the single COE/school district superintendent, limited resources, and shared staff across the COE and District. Further, for the Amador USD, and many of the other school districts that operate under a shared administration structure, most of the support services that would be provided from the COE, such as support for Educational Services like countywide professional development opportunities, or training on fiscal procedures are not provided because the COE is not a fully staffed agency—most of the employees also work at the District.

- Beginning with E.C. 1240, the duties and responsibilities of the county superintendent are specifically outlined. Among them is to maintain responsibility for fiscal oversight, conduct facilities inspections, monitor student progress, and report to the board of each district the state of each district. E.C. 1240 (F) specifically addresses the unique nature of the common administration by requiring the COE to contract with a different county for the required visits and reports:

“(F) The county superintendent of the Counties of Alpine, Amador, Del Norte, Mariposa, Plumas, and Sierra, and the City and County of San Francisco shall

Organizational Review

Purpose

The Amador County Office of Education/Unified School District (ACOE/District) requested that School Services of California, Inc., (SSC) conduct an Organizational Review and Total Compensation Study. The purpose of the project is to provide an expert, impartial analysis of the organizational structure within the ACOE/District and total compensation (salaries and benefits) for selected job classifications in the ACOE/District compared to other school districts with similar characteristics.

Scope of the Review

Issues considered during the Organizational Review include:

- Review of the structure and responsibilities in the ACOE/District and in the comparative group
- An evaluation of the effectiveness and efficiency of the current organizational structure including:
 - High-level assessment of best practices
 - Detailed implementation suggestions that may include changes in the administrative structure and/or staffing to meet the needs of the ACOE/District

Issues considered during the Total Compensation Study include:

- Identification of five single county/single districts for comparing job classifications and compensation and four additional comparable school districts
- Identification and analysis of the job descriptions and salary levels offered for each job classification
- Determination of how each position compares to that of the other single county/single districts in terms of duties and salary levels
- Comparative ranking of salaries offered for each job classification
- Determination of other benefits offered by each single county/single district in the study, including health benefit contributions, any employer payment of the employee's retirement contribution, longevity, and stipends offered

The organizational charts, job descriptions, and staffing data SSC collected from the comparative single district/county agencies were used as comparisons to the ACOE/District's structure and staffing to help inform the findings and recommendations for the Organizational Review report enclosed herein.

What follows are SSC's observations and analysis of the organizational structure and operations of the ACOE/District along with our recommendations, where appropriate, for changes to improve efficiency and service levels.

Organizational Culture

The organizational structure plays a key role in an educational agency's ability to function effectively. A well-designed organization clearly specifies decision-making authority, information flow, and the roles and responsibilities of employees. To attract and retain quality staff, there needs to be a clear career path and progression ladder to enhance the knowledge base and personal development for employees.

The organizational culture also plays a pivotal role in an educational agency's ability to achieve established goals. The collective attitudes, values, and behaviors of individuals and groups within any organization, and the traditions and norms they share, determine its culture.

The culture of an organization is all the beliefs, feelings, behaviors, and symbols that characterize an organization. Specifically, the culture includes shared philosophies, ideologies, beliefs, feelings, assumptions, expectations, attitudes, norms, and values. The six characteristics of organizational culture, according to Lunenburg and Ornstein¹ are:

- **Observed behavioral regularities:** The use of common language, terminology, and rituals or ceremonies when members interact.
- **Norms:** Behavior standards that evolve in work groups resulting in standards and yardsticks by which performance can be and generally is measured.
- **Dominant values:** The sharing of major values across an organization.
- **Philosophy:** This relates to the policies that guide an organization's beliefs regarding employee and customer treatment. This category would include a mission statement.
- **Rules:** The guidelines for getting along in an organization and the things a new member of the organization needs to learn to become an accepted member of the group.

¹ Howard, Richard D. and Borland Jr., Kenneth W. *Balancing Qualitative and Quantitative Information for Effective Decision Support Number 112*. Jossey-Bass, Winter 2001. Print.

Role of the COE and District in a Common Administration

The role of a COE is to provide oversight and support to the school districts located within its county. While the structure of a COE providing oversight and support services to all of the districts located within its geographical county boundaries would seem to allow for economies of scale and cohesive communication and support, this model does not always accommodate some of the challenges that COEs can face. Across the state, the level of support provided by COEs varies greatly. In particular, rural or small COEs can face significant challenges for a number of reasons, including the limited state funding received under the Local Control Funding Formula (LCFF), and geographical challenges—many times rural counties span considerable square mileage, with smaller populations resulting in smaller school districts, in numbers and in average daily attendance (ADA). Typically, COEs support school districts by performing tasks that can be done more efficiently and economically at the county level. COEs can provide or help formulate new curricula, staff development and training programs, and instructional procedures; design business and personnel systems; and perform many other services to meet changing needs and requirements. When economic or technical conditions make county or regional services most appropriate for students, COEs provide a wide range of services, including special and vocational education, programs for youths at risk of failure, and instruction in juvenile detention facilities. The challenges of small, rural COEs and school districts are exacerbated in Amador County due to the shared administration that was in place previously with the single COE/school district superintendent, limited resources, and shared staff across the COE and District. Further, for the Amador USD, and many of the other school districts that operate under a shared administration structure, most of the support services that would be provided from the COE, such as support for Educational Services like countywide professional development opportunities, or training on fiscal procedures are not provided because the COE is not a fully staffed agency—most of the employees also work at the District. The District Superintendent reported that District staff reach out to surrounding COEs, such as Sacramento COE, to access support services and training, or assistance in emergency situations.

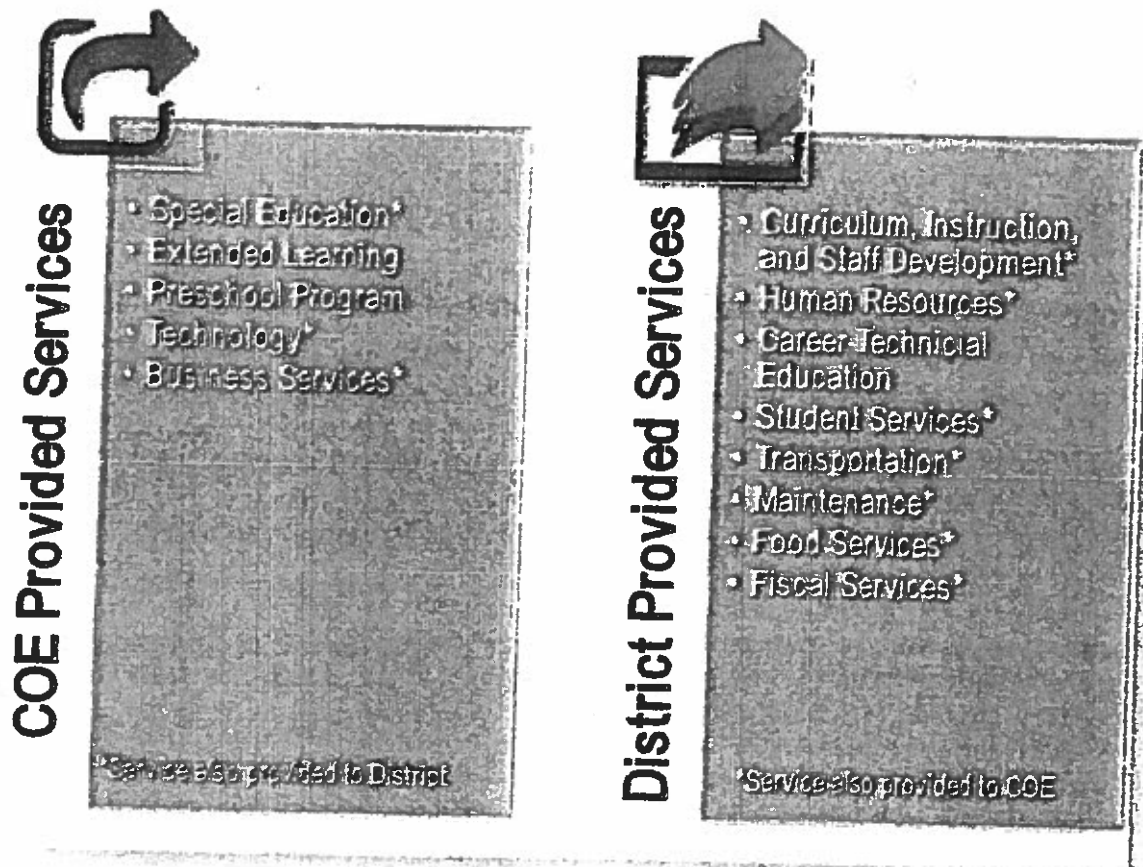
The county superintendent is responsible for examining and approving school district budgets and expenditures. The passage of Assembly Bill 1200 (Chapter 1213/1991) gave the county superintendent additional powers to enforce sound budgeting to ensure the fiscal integrity of a school district. The superintendent is also responsible for calling school district elections and assisting with school district emergencies by providing necessary services, and monitoring the assignment of credentialed staff. In Amador County, with a common administration, the objective view of the County Office is absent as the services and staff are involved in or supervised by both organizations. Education Code Section (E.C.) 42127 specifically addresses this unique structure by requiring that, whenever a district and county offices are governed by the same board, the review of the fiscal operations is performed by the Superintendent of Public Instruction pursuant to E.C. 1622.

Additionally, we examine the policies, procedures, and practices in place to ensure operational efficiency and effectiveness.

Allocation of Operational Functions

A review of operational functions is provided as a basis for our discussion and analysis of the allocation of key tasks and the extent to which they provide appropriate segregation of duties and provide for adequate internal controls. Figure 3 illustrates the services provided by each agency and the services that are provided to the other agency.

Figure 3: Amador COE and District Services



Services and Assistant Superintendent, Special Education, to discuss COE issues. Since the time of our fieldwork, the District reports that the COE cabinet meetings now also include the Assistant Superintendent of Curriculum and Instruction, and the Executive Director of Personnel/Employee Relations. The District Superintendent holds a separate cabinet meeting with those same personnel to discuss District issues. These dual cabinet meetings are held on different days and require staff to dedicate time to attend both meetings versus a better coordinated meeting held on one day only. Agendas for the meetings are not shared with the other Superintendent unless by staff.

This structure leads to staff feeling insecure about what can and can't be shared and how to implement change that might impact the other entity. It is important that the two Superintendents work together to best utilize the shared staff and maximize their time. A lack of communication was a consistent issue heard during the onsite visits. Many staff expressed concern about how to move forward since plans for a new or different reporting structure have not been shared as of the interview date.

In our follow-up conversations with employees after our initial interviews and after the new District Superintendent was hired, staff report that more leadership support is provided and that the new District Superintendent is communicating often and helping staff to better understand the new structure.

The current administrative staffing structure of the ACOE/AUSD is based upon the model of one COE Superintendent serving both the District and the COE and as such, the entire administrative structure was built to support that model. Now that the District has hired a Superintendent to govern only the District, in this new structure, the LEAs should develop a more transparent format that will complement the services being provided to both the COE and the District, making clear which agency delivers a particular service and which agency receives a service. The following chart depicts the existing administrative positions for each LEA, and is organized by the reporting/employment structure, though services are shared between the COE and District.

Figure 5: Existing Administrative Positions Employed/Supervised by Each LEA

Supervised by COE	Supervised by District
County Superintendent – Elected	District Superintendent – Appointed
Assistant Superintendent of Business Services	Assistant Superintendent of Curriculum and Instruction
Assistant Superintendent, Special Education	Executive Director of Personnel/Employee Relations
Chief Technology Officer	Director of Fiscal Services
Director of Maintenance & Operations (District employee)	
Director of Transportation (District employee)	
Director of Preschool	
Director of Extended Learning	

Source: Information obtained during site visit and LEA documents

Business Services operations are the most intertwined of all the operations in the common administration tasks. For the benefit of the ACOE/District, we've included detailed analysis of functions as well as other departments and supervisorial standards in order to make informed recommendations for a cohesive common administration.

Fiscal Services

A well-functioning Fiscal Services department is critical to ensuring appropriate supervision over an LEA's assets. This involves developing and managing the budget as well as establishing and maintaining proper controls over accounting transactions, including appropriate segregation of duties, management authorization of transactions, internal audits, financial reporting, checks and balances, and proper training and supervision of staff.

The Fiscal Services department reports to the Director of Fiscal Services. The department is responsible for developing and monitoring the budgets of the COE the District, and administering the fiscal operations of both agencies including accounts payable, accounts receivable, general ledger, internal audits, and payroll for both the COE and District. All other operational functions of the District, including the Food Services, Maintenance and Operations, Technology, and Transportation departments, are directly overseen by the Assistant Superintendent of Business Services for the County Superintendent of Schools.

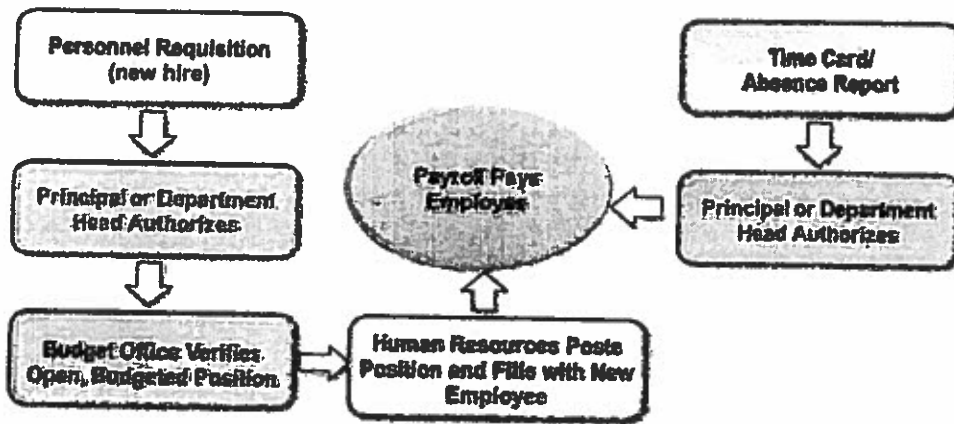
The District and COE staff are distinguished separately for payroll purposes. Some employees are technically considered COE employees and some employees are technically considered District employees. The staff we interviewed are aware of the distinctions, but are otherwise unaware of any different responsibilities or reporting authorities as a result of the distinctions. Between the two school agencies there are four bargaining units each with a unique collective bargaining agreement to manage:

- California School Employees Association (CSEA), Chapter 827 represents any classified, nonmanagement, nonconfidential COE staff
- CSEA Chapter 239 represents any classified, nonmanagement, nonconfidential District staff
- Special Educators of Amador County (SEAC) represents special and general education teachers, nurse and counselor positions employed by the COE
- Amador County Teacher's Association (ACTA) represents certificated teachers, librarians, nurses, and counselors employed by the District

Although, until recently, only the County Superintendent was involved for all four bargaining units, the addition of the District Superintendent will change that dynamic and require a closer look at staff and levels of authority and supervision.

an efficient position control system is an integral part of internal controls and sound fiscal management. In many agencies, there is confusion and/or reluctance to implement position control because it requires the involvement of multiple departments (Fiscal Services and Human Resources) and can seem complicated. Figure 6 illustrates the departmental involvement required for a sound position control system. Whether part of a single agency or a multiple agency financial system, the steps to implementation will be similar and should be no more daunting. During our interviews, we found that many employees were unaware of the allocation of their pay to either school agency or what formula was used to develop the allocation.

Figure 6: Position Control System



It is critical that the ACOE/District utilize a position control system for managing the positions and budgets related to staffing and payroll related costs. In doing so, we would also recommend that the ACOE/District perform a time study for those shared positions between the COE and District to determine the accuracy of the allocation and make any adjustments as necessary.

Figure 7 illustrates the manner in which the operational functions should be allocated to the Fiscal Services and Human Resources departments.

Business Operations

The Food Services, Maintenance and Operations, Transportation, and Technology departments support both the COE and District. Currently, the Chief Technology Officer (COE employee), Director of Food Services (District employee), Director of Maintenance and Operations (District employee), and the Director of Transportation (District employee) report to the Assistant Superintendent of Business Services (COE employee).

The management organizational structure from August 2016 provided by the District (provided in Appendix A) shows a shared reporting line from the Assistant Superintendent of Business Services to the (at the time) Interim District Superintendent. Based upon the results of staff interviews, all four of the departments stated that they reported directly to the Assistant Superintendent of Business Services. This reporting structure does not allow the District Superintendent oversight over the operations that directly affect District students. The majority of the students in the county are District students (94%) and the District Superintendent should have direct supervision over these functions to ensure proper child nutrition requirements are met, the maintenance and safety of the District facilities, safe transportation and routes to school are provided for District students, and access to adequate educational technology and infrastructure.

Shifting the reporting structure for these positions and departments to the District Superintendent should not preclude the COE Superintendent from working with the District Superintendent and department managers to ensure the needs of the COE are met. Because the four departments would be "owned" 100% by the District, the time study referenced earlier in the report to determine how much time a staff person and department spends on District and COE business and operations is necessary to develop an appropriate bill-back arrangement through a memorandum of understanding (MOU) to specify the services that would be provided to the COE, the staff conducting the work, and the financial arrangement for those services.

One area of concern is also the valuation and depreciation of capital assets for both agencies. During our interviews staff were unsure of who owned the various properties and how the valuations were done for insurance purposes. Both agencies should review current valuations, determine ownership of each and develop their capital asset schedules and depreciation schedules to mirror their ownership. Additionally, insurance policies, and facility use agreements should be developed to reflect current uses of shared facilities.

Curriculum and Instruction

The Curriculum and Instruction department is administered by the Assistant Superintendent, Curriculum, Instruction, and Staff Development. The Curriculum and Instruction department includes a half-time Director of Career Technical Education, Coordinator of Student Services, Teacher on Special Assignment, and an Administrative Assistant who supports the entire department. The Assistant Superintendent was hired just before the start of the 2016-17 school

Employee Evaluation and Supervision in a Shared Structure

Supervisors are expected to fully understand the needs of their department, motivate the staff, coordinate the resources, and be accountable to the Board and respective Superintendent for the department work. This includes the responsibility to:

- Develop and communicate a vision and direction for the department that supports the LEA vision, mission, and goals and holds staff accountable to them
- Offer and provide training and staff development
- Model and adhere to policies, procedures, laws, and bargaining unit agreements
- Utilize effective employee performance management techniques
- Manage department budget and position control
- Address grievances, discipline, and professional improvement needs of department staff

With the current structure in the ACOE/District there is considerable overlap in COE and District employees. One identified area of concern over the supervision of staff and separation of duties is related to the Business Services and Fiscal Services functions. The Assistant Superintendent of Business Services is a COE employee, and the Director of Fiscal Services, who is supervised and evaluated by the Assistant Superintendent of Business Services, is a District employee. The Director of Fiscal Services also works with the District Superintendent to support the District's fiscal operational needs, but on a daily basis works with the Assistant Superintendent of Business Services.

As detailed previously, this bifurcated reporting clouds the transparency of the District and COE by not providing a clear separation between the COE oversight responsibilities and the District reporting responsibilities. As the supervisor of the department, the Assistant Superintendent of Business Services is responsible for the work of the department, and because of his role as the COE Assistant Superintendent of Business Services, is also responsible to oversee and report any fiscal issues of the District. To further complicate the relationships, the fiscal accounting structure allows for direct transfer of funds between the COE and District without further approval. Currently, the COE charges to the District a portion of the Assistant Superintendent of Business Services' payroll costs but the District Superintendent has no authority or responsibility for the performance management of the Assistant Superintendent of Business Services.

The same scenario applies in the Special Education department where the Assistant Superintendent, Special Education, oversees and directs the work of District employees while this position remains a COE position which is billed back to the District.

Figure 8: County Office Only Comparison of Total Expenditures

COE Only - Percent of Total Expenditures			
	Amador COE	Comparison COE Average	Statewide COE Average
Certificated Salaries	39.72%	36.44%	29.85%
Classified Salaries	21.63%	18.90%	20.92%
Employee Benefits	18.47%	20.77%	20.56%
Books & Supplies	2.34%	1.50%	1.68%
Professional Services	17.12%	16.61%	19.12%
Capital Outlay	0.00%	0.67%	0.33%
Other Outgo	0.00%	1.20%	1.79%
Direct Support	0.73%	3.91%	5.63%
Transfers	0.00%	0.00%	0.12%
Special Education Revenue	81.05%	92.39%	82.58%

Source: 2014-15 State Certified Data

Figure 8 illustrates that the ACOE/District is comparable to other COEs in the share of costs for special education programs with the Amador USD. However, Figure 9 depicts the same comparison for District-attributed share of costs and shows the Amador USD with a very low comparable share of expenditures and a very high expense for "other outgo" which would be attributed to the transfer to the COE for operation of the Special Education programs.

Figure 9: District Only Percent of Total Expenditures for Special Education

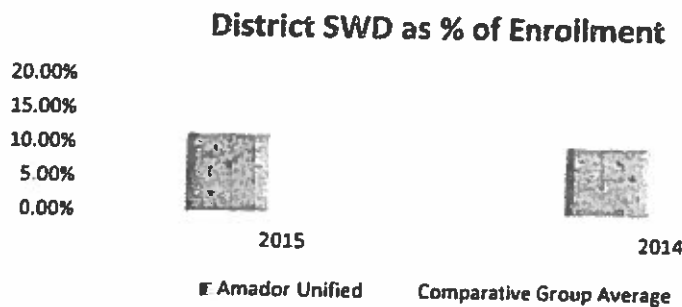
District Only - Percent of Total Expenditures			
	Amador COE/District	Comparison District Average	Statewide Unified Average
Certificated Salaries	0.11%	36.29%	36.57%
Classified Salaries	0.00%	27.22%	19.11%
Employee Benefits	0.01%	23.02%	21.30%
Books & Supplies	0.00%	1.41%	1.30%
Professional Services	1.20%	11.24%	16.72%
Capital Outlay	0.00%	0.00%	0.13%
Other Outgo	98.58%	0.03%	2.51%
Direct Support	0.11%	0.79%	2.31%
Transfers	0.00%	0.00%	0.02%
Special Education Revenue	1.42%	39.13%	43.96%

Source: 2014-15 State Certified Data

Figure 9 confirms that a large portion of total expenditures and revenue are allocated to the COE for programs operated on District sites for district students.

When removing the County operated programs from the data, and comparing the district data, the Amador USD is far below the comparison group average of SWD served. Figure 12 below shows the number of SWD as a percentage of total enrollment in 2015 and 2014 for the Amador USD as well as the combined average of the comparison districts, based upon statewide certified data. The Amador USD average in 2015 was 11.52% of SWD to total enrollment while the comparison group average over the same period was 17.24%. It is worth repeating that the structure of the relationship between a COE and a District will impact these averages if one of the other agency is operating the majority of programs.

Figure 12: Comparison of SWD as a Percentage of Enrollment 2015 and 2014



Source: 2014-15 and 2015-16 State-Certified Data

A program transfer is a change in service provider for a group of pupils, as opposed to a gradual shift in need that occurs over time. E.C. 56207 specifically states:

(a) No educational programs and services already in operation in school districts or a county office of education pursuant to Part 30 (commencing with Section 56000) shall be transferred to another school district or a county office of education or from a county office of education to a school district unless the special education local plan area has developed a plan for the transfer which addresses, at a minimum, all of the following:

- (1) Pupil needs.
- (2) The availability of the full continuum of services to affected pupils.
- (3) The functional continuation of the current individualized education programs of all affected pupils.
- (4) The provision of services in the least restrictive environment from which affected pupils can benefit.
- (5) The maintenance of all appropriate support services.
- (6) The assurance that there will be compliance with all federal and state laws and regulations and special education local plan area policies.
- (7) The means through which parents and staff were represented in the planning process.

(b) The date on which the transfer will take effect may be no earlier than the first day of the second fiscal year beginning after the date on which the sending or receiving agency has informed the other agency and the governing body or individual identified in subparagraph (A) of paragraph (12) of subdivision (a) of Section 56205, unless the governing body or individual identified in subparagraph (A) of paragraph (12) of subdivision (a) of Section 56205 unanimously approves the transfer taking effect on the first day of the first fiscal year following that date.

(c) If either the sending or receiving agency disagree with the proposed transfer, the matter shall be resolved by the alternative resolution process established pursuant to paragraph (5) of subdivision (b) of Section 56205.

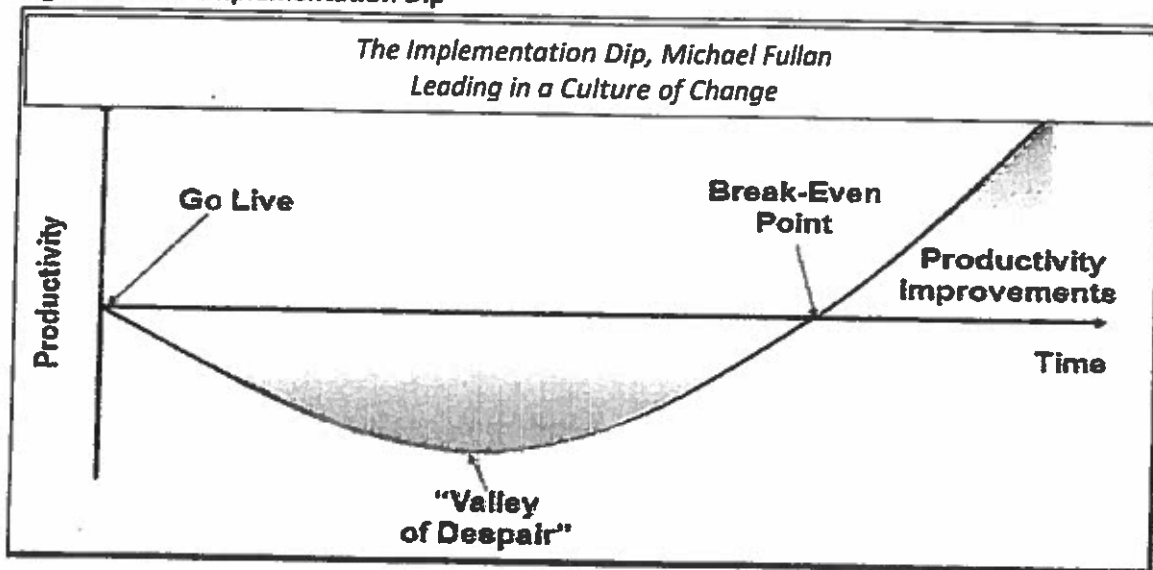
(d) Notwithstanding Section 56208, this section shall apply to all special education local plan areas commencing on July 1, 1998, whether or not a special education local plan area has submitted a revised local plan for approval or has an approved revised local plan pursuant to Section 56836.03.

Additionally, E.C. 44903.7 provides protection to affected certificated employees and Section 45120.2 gives similar protections to classified employees.

Managing Administrative Changes

An “implementation dip” occurs with any change in organizations, be it a leadership change or major overhaul. Agencies who lead staff through change successfully understand the implementation dip and are patient through the process as they fully understand that the outcome will be as desired. The “dip” is often referred to as the “valley of despair” as it is that point in time when there is change happening but results of the change are not evident. As Figure 11 below illustrates, the dip is temporary and the tangible improvements come after organizations reach the point of emergence and move forward.

Figure 14: The Implementation Dip



To limit the time in the “valley of despair”, strong communication is needed to ensure that the interests of staff members at all levels are closely aligned with that of the organization. For the COE and District common administration to work together and benefit their community, the implementation of changes to the organizational structure, including any of our recommendations, should follow the example in Figure 15. Beginning with the vision and working through full implementation with positive communication will alleviate staff anxiety as the process evolves. Figure 15 outlines the best practices for successful implementation of change.

Recommendations and Proposed Organizational Structures

We recommend that the ACOE/District consider the following best practices to improve oversight and internal control while also ensuring that each school agency's interests are fully represented. Figure 16 provides a summary of the implementation recommendations.

1. **Complete a time-study or have employees monitor their work when positions are shared between the ACOE and the District.** This practice will ensure that the shared costs are being appropriately charged between the two agencies. Positions that are shared should be fully paid, supervised, and evaluated by one agency while on contract through an MOU with the other entity for the required service. In multi-district counties, these agreements are often referred to as Master Agreements and are done annually. Master Agreements define the role of each agency, the costs for the year, how the billings will occur and when, as well as specific services provided for a fee and/or in-kind services offered. This kind of agreement provides support for budgets and offers more accountability than the current practice.
2. **Plans for promotions or new hires of ACOE staff should be communicated to the District Superintendent to evaluate fiscal impact for the District.** Because the Governing Board approves all personnel decisions for the District and the ACOE Superintendent approves all hiring decisions for the ACOE, in the recent past changes to ACOE positions were not communicated to the District until after action was taken. Promotions of ACOE staff or new ACOE hires that increase District costs because the District shares the cost of the position for shared service should be communicated prior to the increase in salary in order to allow the District budget revisions to occur and give the Board the courtesy of understanding why the costs are increasing. Within the current structure, with the current administrators serving both agencies, this level of transparency is incumbent upon both agencies adhering to strict, compatible practices serving the best interests of the school community.
3. **Determine the property owned by each agency and develop separate depreciation and capital asset schedules for each.** As these properties are designated and used, facility use agreements, or inclusion in the Master Agreements can define any in-kind or lease terms. The agreements should also provide for any utility, technology, and custodial/maintenance services in a shared space.
4. **Eliminate the Director of Fiscal Services position and create a Chief Business Officer for District Operations.** This position would be responsible for all the fiscal interests of the District's operations. As the head of the department, this person would assign, evaluate, and direct the work of all fiscal accounting staff assigned to the District's operations. This position should report directly to the Superintendent.
5. **Develop separate access allowances for each entity in the financial systems.** In order to ensure the integrity of the financial system, it is recommended that the system allow "view

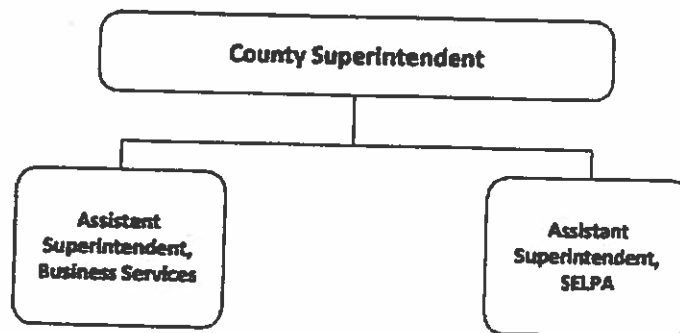
then are joined by ACOE Cabinet members who don't also participate in district-level meetings, from 9:00 a.m. to 10:00 a.m. and the common agenda items are addressed while both Superintendents are in attendance. From 10:00 a.m. to 11:00 a.m., the ACOE Cabinet members stay in their meeting. This allows the most functionality, ensures a streamlined process and prevents employees from having to block out time for two meetings in their busy days. This also provides assurance to the community and staff that the agencies are working together to best benefit students.

11. **Prepare a staff development plan for District staff.** As the District now has a new Superintendent, some staff development and training should be centered on organizational goals and policies to improve staff understanding of the overall mission, vision, and goals, as well as the new organizational structure, and expectations and accountability for staff.
12. **Develop and implement fully integrated position control for the ACOE and District.** Position control should be fully implemented, including an analysis of staff time in each cost code to properly account for shared staff time with each entity. Approval of any new, promotional, or replacement positions for either entity should occur at the Governing Board level to properly account for any impact on the budget for either agency.
13. **Ensure public disclosure of accountability.** The County Superintendent has a duty to maintain responsibility for fiscal oversight, conduct facilities inspections, monitor student progress, and report to the board of each district the state of each district. E.C. 1240 (F) specifically addresses the unique nature of the common administration by requiring the COE to contract with a different county for the required visits and reports. The COE should begin to contract with a different COE to provide the oversight and reporting required under the statute. Contracts with neighboring COEs for reviews and reporting should be made public as well as any inspections occurring by these agencies so that staff and the community understand the process.
14. **Develop a cohesive process to adopt Board policies for the ACOE and the District.** Board policies for the District and the COE should be developed and updated separately but in unison to ensure uniformity and adherence to the shared vision.
15. **Ensure District employees report to a District-employed supervisor, and ACOE staff report to an ACOE-employed supervisor.** Restructure existing positions to ensure that supervision of each position is by a manager within each agency and not by an employee of the other agency. This process will require further employee bargaining unit negotiations and we recommend that both agencies contract with legal counsel to ensure compliance with all applicable statutes.
16. **Create a Director of Special Education position to support the District.** The District should have a Special Education Director to act in the interest of District students in matters related to their services. The duties for the District administration of special education programs

Figure 1611: Summary of Implementation



Proposed Administrative Reporting Structure – Amador COE



Summary and Conclusions

We realize that this report contains numerous recommendations. Some of the recommendations require lengthy planning and implementation time, while others may require the allocation of funds to implement, and still others affect incumbents currently in some of the positions. We encourage the District/ACOE to consider all of the recommendations and develop a priority list for getting to the organizational structure and addressing other recommendations in this report, with an implementation target date and the funding source identified where appropriate. We recommend that, over the next several years, the District/ACOE transition to the recommended changes.

In order to implement as many of the recommendations as soon as possible, the District/ACOE should develop an accountability chart that identifies the employees responsible for planning, scheduling, and organizing the implementation activities. A reporting system with established dates for providing updates to the Superintendents and Board should be designed and the assignments made with accountability for success required of the designated employees.

August 2017

Initial Board Self-Evaluation: Internal Functions

Purpose: The intent of this instrument is to record the range of perceptions regarding internal functions of the board as the first step in a self-evaluation process. These results should be tabulated and shared with trustees to inform a productive discussion regarding how the board can increase its effectiveness.

Definitions:

Trustee: An individual elected to serve on the board.

Board: The entity with legal authority to govern the district, made up of elected trustees.

Governance Team Members (GTMs): The elected trustees with the superintendent.

Rating Scale 1 = Strong Disagree 2 = Disagree 3 = Agree 4 = Strongly Agree

Board Unity

	Rating Scale	1	2	3	4	Average
1. GTMs share a common understanding of governance.			xx	xxx		2.6
2. GTMs are committed to the district's mission and values.				xx	xxx	3.6
3. GTMs do not undermine decisions of the board.			x	xxx	x	3.0

Board Role

	Rating Scale	1	2	3	4	Average
4. GTMs agree on the role of the Superintendent, the board and the relationship between them.			xx	xxx		2.6
5. Trustees do not attempt to direct staff.				xxxx	x	3.2
6. GTMs agree on the role of the Board President.			x	xxx	x	3.0
7. The board does not micromanage or rubber stamp.			x	xx	xx	2.6

Board Culture

	Rating Scale	1	2	3	4	Average
8. GTMs treat each other with respect and actively identify and address conflicts among team members.				xxx	xx	3.4
9. GTMs are comfortable holding team members accountable for their behavior.			x	x	xxx	3.4
10. There are no surprises between the board and the superintendent.		x	xx	xx		2.2
11. GTMs model the district's values in their behavior.			x	xx	xx	3.2

and I believe since the workshop that we are on the right track and are starting to move in the same direction. Having 5 people come together and now 7 who have never known each other and never been a part of a board with almost all new administration on the cabinet level, we definitely have a learning curve and have to learn together in the right direction in order for this to be a cohesive group. We have been blessed with an amazing superintendent who is super professional and incredible with dealing with people and even sharing her concerns with the board members as they arise. I am confident that we are on the right track and believe that together we can go far.

#1. The board expects to be more involved and receive involved and receive more timely and informative information. The board needs to know about bad news, problems and challenges, not just the good things.

#2. The board decided to have student board members, and to have these elected as separate officers from ASB presidents. This was not relayed to either high school.

#7/#15. Many things seem to be rubber stamped, with few, if any, of the board members asking questions. An example is the COE budget, which was approved with outstanding questions that have yet to be addressed. Not enough information is provided to determine tradeoffs. For example, the new portables in Lone had a very large installation cost, which was not provided when the decision was made to purchase portables. This should have been better planned, with a site built, permanent structure considered.

#10. There were a few things that were a surprise, but have been taken care of and seem to be running smooth now.

#10. At times I feel the whole board isn't always informed.

#18. Open sessions frequently start late. Board meetings have been consistently running longer than normal in recent years, so could be more efficient.

#18. We have been running late a few times, but are getting better at being on time. Overall, we have come a long way, considering we have almost a whole new Board.

#23. Plan for identifying officers: Other than nominating and voting at the annual organizational meeting, there does not seem to be a plan for identifying potential officers.

#24. At least 2 of the traditional board members did not appear to receive orientation from the board officers when they started. The expected meetings between staff and the new student board members did not happen before their terms began.

#25. While the board's written policies were reviewed in January, these updates have not yet been published in the Gamut system. CSBA has issued multiple updates since the review. It's not clear whether we're operating with the old policies, updated policies, a mix or not policies.