



LOS ANGELES UNIFIED SCHOOL DISTRICT
Charter Schools Division

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ANNUAL PERFORMANCE-BASED OVERSIGHT VISIT PREPARATION GUIDE 2023-2024

OVERVIEW

As part of our continuing efforts to provide performance-based oversight and to support the success of all students enrolled in LAUSD-authorized charter schools, the Charter Schools Division (CSD) observes and monitors each school's performance in view of state and federal law, District policy, and the school's charter. District Policies applicable to all LAUSD-Authorized Independent Charter Schools can be accessed at <https://achieve.lausd.net/Page/1823>. In addition, you can access supplemental information on the CSD website at <https://achieve.lausd.net/Page/1816>.

In accordance with California Education Code § 47604.32, the CSD annually conducts at least one formal school site visit ("Annual Performance-Based Oversight Visit") that focuses on and evaluates charter school performance in the following four categories:

- Category I: Governance**
- Category II: Student Achievement and Educational Performance**
- Category III: Organizational Management, Programs, and Operations**
- Category IV: Fiscal Operations**

The CSD provides the following guidance to assist charter schools in preparing for this year's CSD Annual Performance-Based Oversight Visit. We hope this information will clearly communicate expectations and enable each school to make advanced preparation to ensure a productive and efficient visit. Prior to the Annual Performance-Based Oversight Visit, the CSD assigned administrator and fiscal team member, in consultation with the charter school's leadership, will determine and communicate the specific date(s), schedule, and components for the visit.

Additionally, CSD staff members may make one or more informal site visits, attend governing board meetings, and admission lotteries throughout the year.

The Annual Performance-Based Oversight Visit typically includes the following components, which provide opportunities to gather evidence (information and data) related to the performance indicators as well as to share "educator-to-educator" information and insights (required components are in **bold**):

Discussion

- **Oversight Visit Opening Meeting** with school leadership, which will include reflection and discussion of current and available school academic achievement data and other key aspects of school performance, as supported by the guiding questions responses.
- **Discussions with organization and school-site leadership** on specific topics (e.g., special education) and as needed to clarify and/or augment information already gathered.
- **Stakeholder focus groups** (as appropriate, e.g., students, parents, teachers/staff, governing board members)
- **Visit debrief with school leadership**
- **Classroom observations**
- **Site observation**

Document Review

- **Review of documentation provided by school** (*see guidance below*)
- Request and review of additional documentation

Fiscal Review¹ (See section below on preparation for fiscal review)

PREPARATION FOR DISCUSSION

In the weeks prior to the scheduled visit, your CSD administrator will provide school-specific guiding questions that focus on performance in one or more of the four assessment categories, and progress on benchmark(s) as applicable. The school's leadership team and CSD staff will discuss the guiding questions and school's responses during the oversight visit opening meeting.

PREPARATION FOR DOCUMENT REVIEW

The CSD reviews documentation to gather information and evidence regarding the school's performance in the four categories set forth above. The charter school will use the existing Dropbox account to share files for the digital oversight folders. If the charter school needs to update staff access, the charter school should email charterschools@lausd.net with the names and email addresses of staff to be added or removed from the Dropbox access.

PREPARATION OF DIGITAL FOLDERS

Charter school will organize the school's documentation for the day of visit and the first three performance categories in the following folders (*see Appendix: Organization of Digital Folders* below)

- Day of Visit
- Governance
- Student Achievement and Educational Performance
- Organizational Management, Programs, and Operations

All documentation for the Governance; Student Achievement and Educational Performance; and Organizational Management, Programs, and Operations folders should be submitted **ten business days prior to the annual oversight visit** for appropriate review. Documents for the "Day of Visit" folder should be submitted **five business days prior to the annual oversight visit**.

Note: Although some of the documentation requested is submitted as part of the Triannual submissions, please include any requested documents in the appropriate oversight folders.

ON-SITE OVERSIGHT VISIT LOGISTICS

The CSD requests that each charter school provide appropriate space(s) for the on-site oversight visit:

- Private workspace for the CSD team
- Meeting space for the Oversight Visit Opening Meeting and Visit Debrief
- As applicable, a meeting space for stakeholder focus group(s). The school will be informed in advance of any stakeholder interviews.

PREPARATION FOR FISCAL OPERATIONS DOCUMENTATION

As outlined more fully below, all documentation for the fourth performance category, Fiscal Operations, should be submitted **digitally** to the CSD Fiscal Team member assigned to your school **no later than three weeks after the Fiscal Operations Documentation request** for appropriate review.

Please organize the documentation in the following folders, using the file names indicated in the order listed below. Sections of this guide may provide brief descriptions of the specific documentation needed for each performance category.

¹ Note: The fiscal review component of the annual oversight visit may take place on a different day and/or at a different location (e.g., charter operator offices). The school/charter operator is notified directly by the Fiscal Team, usually four to eight weeks in advance of the scheduled visit.

DAY OF VISIT DOCUMENTATION

- A. Visit Schedule
- B. Site Map
- C. Bell Schedule
- D. Master Schedule
- E. Staff Roster
- F. Parent/Student Handbook (for current year)
- G. Response to Guiding Questions

I. GOVERNANCE DOCUMENTATION

G1: Governance Structure and Compliance Monitoring

- A. **Organizational Chart** from approved charter. If applicable, current organizational chart
- B. **Current Board Member Roster** (including the terms of all current members)
- C. **Current Governing Board Bylaws**
- D. **Board Committee(s) Calendar(s)** (e.g., Finance, Human Resources, Academics, etc.), as applicable
- E. **Compliance Monitoring and Certification of Board Compliance Review** (most recent copy)
- F. **Twelve (12) months of Board Meeting Agendas and Minutes**

G2: Due Process

- A. **Student Discipline Policy** highlighting the areas related to Due Process
- B. **Employee Grievance and Discipline Policy**
- C. **Uniform Complaint Procedures Policy** and applicable forms (Resource: <https://www.cde.ca.gov/re/cp/uc/>)
- D. **Stakeholder Complaint Procedures** and applicable forms (for complaints outside the regulatory scope of UCP)

G3: Responsive and Accountable Governance – Educational Program

- A. **Board meeting agendas, minutes, and/or documentation** highlighting specific agenda items that demonstrate:
 - a. The Governing Board reviews and/or approves:
 - i. Local Control and Accountability Plan (LCAP)
 - ii. School data, including, but not limited to, California School Dashboard Indicators, internal assessment data, attendance, and enrollment data
 - iii. Council(s) and Committee(s) input, (e.g., committees of the board, School Site Council (SSC), Parent Advisory Council, English Language Advisory Committee (ELAC), etc.), as applicable
 - iv. As applicable, additional school plans, (e.g., Comprehensive Support and Improvement (CSI), Additional Targeted Support and Improvement (ATSI), School Plan for Student achievement (SPSA), etc.)
 - b. Board member and executive leadership training that supports responsive and accountable governance (e.g., data-driven decision making, board roles and responsibilities, etc.), as applicable

G4: Responsive and Accountable Governance – Staffing and Evaluations

- A. **Human Resources Policies and Procedures**

Policies and documented procedures that ensure compliance with all applicable credentialing, clearance and training requirements
- B. **Board meeting agendas, minutes, and/or documentation** highlighting specific agenda items that demonstrate:
 - 1. Board monitors staffing needs and compliance with all applicable credentialing, clearance, and training requirements
 - 2. Evaluation of the executive level leadership including, but not limited to, those positions reporting to the Governing Board, as indicated in Element 4 of the approved charter (e.g., Executive Director, Area Superintendent, Principal, etc.)

C. Evaluation of Executive Leadership

1. Evaluation procedures including but not limited to evaluation cycle/timelines and clear performance standards
2. Evaluation tool(s)

D. Evaluation of all school-based staff, including but not limited to administrators, certificated staff, and classified staff

1. Evaluation procedures including but not limited to evaluation cycle/timelines and clear performance standards
2. Evaluation tool(s)

G5: Fiscal Condition

See *Fiscal Operations Documentation* section below.

G6: Fiscal Management and Accountability

See *Fiscal Operations Documentation* section below.

II. STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE DOCUMENTATION

A1-A10: California School Dashboard Indicators²

A. Copy of LAUSD Office of Data and Accountability Data Set

- B. Summary and/or update of plans and information provided to the state (as applicable, for schools that are state identified under the Every Student Succeeds Act (ESSA) as either Comprehensive Support and Improvement (CSI) and/or Additional Targeted Support and Improvement (ATSI); or the state identified the charter school as qualifying for Differentiated Assistance)

A11: Internal Assessment – Verified Data Implementation

Note: *Internal Assessment/Verified Data Implementation and Guiding Questions* will be sent by CSD staff prior to the oversight visit.

The information provided on internal assessments is to determine the charter school’s verified data implementation, as applicable. As part of renewal (once and as applicable) for charter schools that are identified by the California Department of Education (CDE) as Middle or Low Performing, the LAUSD Board shall consider schoolwide performance and performance of all student groups on the California School Dashboard and shall also consider clear and convincing evidence, demonstrated by verified data, showing either a) the school achieved measurable increases in academic achievement, as defined by at least one year’s progress for each year in school, or b) strong postsecondary outcomes equal to similar peers.

III. ORGANIZATIONAL MANAGEMENT, PROGRAMS, & OPERATIONS DOCUMENTATION

O1: Implementation of the Educational Program

A. Key Features of Educational Program

1. Brief summary of how the key features are **currently implemented** with applicable references to the charter
2. One or two samples of evidence of the implementation of the key features (e.g., workshops, assignment/project descriptions, community events, etc.)

B. Standards-Based Instructional Program

1. Two or three samples of lesson plans and/or unit plans/pacing plans demonstrating clear standards alignment from core content areas (English Language Arts, Mathematics, Social Studies, and Science)
2. Curricular list (publishers and/or developer) for all applicable core content areas

² **A6: Dashboard Schoolwide College/Career (CCI) (Grades 9-12)** will resume with “Status Only” reporting on the 2023 Dashboard.

C. Master Schedule/Course Schedule

D. Student Achievement Data Analysis

1. Brief description of the school's process for analyzing and responding to student achievement data

E. Professional Development

1. Year-long professional development plan/calendar
2. Two to three samples of professional development training materials
3. Brief description of the school's process for determining professional development needs

F. High School Only

1. System for monitoring student progress toward and completion of graduation and A-G Requirements
2. WASC Accreditation Notification Letter
3. UC Doorways course approval documentation
4. Graduation Requirements/Policy
5. Math Placement Assessment Policy
6. Advanced Placement Exam: Participation Rate and Passage Rate
7. College acceptance and enrollment rates, and other postsecondary indicators

O2: Meeting the Needs of Students, Student Group Data Analysis

A. Implementation of Differentiated Instructional Strategies

1. Two or three samples of implementation of differentiated instructional strategies (e.g., multi-tiered implementation, professional development training materials, lesson plans, grouping, co-teaching, workshops, etc.)

B. Intervention/Enrichment Program During the Instructional Day

1. Brief description of intervention/enrichment program(s) to meet the needs of student groups and two to three samples of evidence of implementation (e.g., intervention/enrichment schedule, advisory schedule, etc.)
2. Brief description of referral process(es) and one to two samples of related forms (e.g., Student Success Progress Monitoring Team, Coordination of Services Team, Multi-Tiered Systems of Support, Response to Intervention, etc.)

C. Student Group Data Analysis

1. Two to three samples of implementation of student group data analysis (e.g., summary analysis, student interventions/supports, professional development, etc.)

D. English Learners

1. Copy of Master Plan for English Learners
2. Designated English Language Development (ELD) schedule
3. Two or three integrated and designated ELD lesson plans and/or unit plans that demonstrate alignment to ELD standards
4. As applicable, two or three samples of professional development training materials related to English Learners

O3: Special Education

A. IEP Timeline and Service Tracking –print reports on the day of the visit

1. Welligent Master Calendar Report (formerly known as “200 Report”)
2. Welligent Service Delivery Report (300 Report)

B. Most recent District Validation Review (DVR)

C. Annual Self-Review Checklist

D. Professional Development

1. One or two samples of professional development training materials related to implementation of the school's Special Education program

O4: School Climate and Student Discipline

A. Positive School Climate System and Restorative Justice

1. Brief description and one to two samples of implementation for each of the following:
 - a. Tiered behavior intervention
 - b. Alternatives to suspension
 - c. Schoolwide positive behavior support (e.g., Social Emotional Learning (SEL), Positive Behavior Interventions and Support (PBIS), etc.)
2. Brief description of system for data monitoring and analysis to address:
 - a. Chronic absenteeism
 - b. Suspension and expulsion

B. Preventing Acts of Bullying

Brief description and one to two samples of implementation of systems to prevent acts of bullying, including cyberbullying (e.g., student activities, assemblies, workshops, etc.)

C. Professional Development

One to two samples of professional development training materials related to implementation of the school's school climate and student discipline systems

O5: Stakeholder Engagement and Involvement

A. Yearlong Calendar of stakeholder engagement events/meetings

B. Stakeholder Engagement

1. Two to three sample agendas and/or meeting documents (e.g., Parent Meetings/Workshops, Back to School Night/Open House, volunteer opportunities, etc.)
2. Parent Involvement Policy and Compact per Title I (ESSA) requirements, as applicable

C. Stakeholder Consultation regarding the school's educational program

1. **School Site Council (SSC) and/or Parent Advisory Committee (PAC)**, as applicable
 - a. Current roster(s) of committee/council members, indicating the stakeholder role (e.g., teacher, parent, etc.)
 - b. Agendas, minutes, and supporting documentation (as applicable), **highlighting** specific agenda items that demonstrate:
 - i. LCAP consultation
 - ii. School Plan for Student Achievement (SPSA) (if applicable)
 - iii. Comprehensive Needs Assessment
 - iv. Committee/council elections
2. **English Learners Advisory Committee (ELAC)**, as applicable
 - a. Current roster(s) of committee/council members, indicating the stakeholder role (e.g., teacher, parent, etc.)
 - b. Agendas, minutes, and supporting documentation (as applicable), **highlighting** specific agenda items that demonstrate:
 - i. All legally required tasks (Resource: <https://www.cde.ca.gov/ta/cr/elac.asp>)
 - ii. Committee elections
 - iii. If applicable, documentation of designation of authority to SSC (agendas and minutes of both committees)

D. Foster Youth/Students Experiencing Homelessness

1. Identification of Staff member(s)/position(s) serving as the designee for foster students, per Ed. Code § 48853.5, and designee for students experiencing homelessness

O6: Clearances, Credentialing, and Mandated Training Compliance

As part of the *Annual Performance-Based Oversight Visit*, submit the following to the O6 folder:

Updated Certifications and Related School Information

1. **Certification of Clearances, Credentialing, and Mandated Training 2023-2024:** Updated *Certification of Clearances, Credentialing, and Mandated Training 2023-2024* form, which includes any staff and/or vendors that were not included in the ESSA Grid submitted during the Triannual submission, and, as applicable, updated clearances, credentialing, and mandated training information

To identify the updates in the ESSA Grid, adhere to the following:

- a. **Highlight** any new staff and/or vendors, credentialing, clearances, and training
 - b. Strike-through and **highlight** any staff and/or vendors that are no longer employed by the school
2. **Staff Roster:** Current and complete school staff roster that shows all current assignment(s) for each staff member and, if applicable, central office staff roster
 3. **Master Schedule:** Master schedule that also indicates which teachers instruct English Learners (EL) and which subjects/courses are identified as “core” and “college preparatory” in the school’s approved charter
 4. **Custodian of Records:** Documentation that the school has at least one Custodian of Records who has been confirmed by the California Department of Justice (e.g., DOJ confirmation letter; DOJ Custodian of Records notification, etc.)

Note: The following supporting documents should only be submitted to the O6 folder for: 1) staff and/or vendors that were not included in the ESSA Grid submitted for the Triannual submission, and 2) updates to clearances, credential, and/or mandated training information.

B. Certificated Employee Documentation

1. **Criminal Background Clearance Certification:** Completed and signed “Criminal Background Clearance Certification” certifying criminal background clearance prior to employment
2. **Credential(s): Copy of current credential(s) clearly showing issuance and expiration dates, type of credential, applicable subject matter authorization(s), and type of EL authorization, for each position/assignment performed by the staff member**
3. **Additional Authorization Documentation:** Any additional documentation necessary to authorize certificated service (e.g., Certificate of Clearance, Temporary County Certificate (TCC), Teaching Permit for Statutory Leave (TPSL), etc.)

C. Non-Certificated Employee Documentation

Criminal Background Clearance Certification: Completed and signed “Criminal Background Clearance Certification” certifying criminal background clearance prior to employment

D. Central Office Staff Documentation

Criminal Background Clearance Certification: Completed and signed “Criminal Background Clearance Certification” certifying criminal background clearance prior to employment

E. Employee Child Abuse Mandated Reporter Training, Bloodborne Pathogen Training, and Pupil Suicide Prevention and Awareness Training Documentation

For all employees, include the supporting documentation of completion of Child Abuse Mandated Reporter training within timelines specified in Ed. Code, § 44691, Bloodborne Pathogen Training, and as applicable, Pupil Suicide Prevention and Awareness Training

F. Contracting Entities Documentation (For each contracting entity/independent contractor)

The charter school is responsible for ensuring annually that vendors provide the Vendor Certification of Criminal Background Clearance, Tuberculosis Clearance, and Credential Verification signed form to the charter school prior to the provision of services for the 2023-2024 school year

- a. **Clearances and Credentialing Certification:** Current documentation from vendor certifying timely compliance with applicable criminal background and TB risk assessment/clearance requirements for vendor employees, and credentialing requirements for certificated vendor employees, with an appended list of the specific vendor employees covered by the certification.
Note: In the event that any new employee(s) of a vendor will provide any service(s) to the charter school after the initial annual submission of the vendor certification form, the charter school must obtain an updated vendor certification form along with a complete and detailed list of all vendor employees covered by the certification prior to those new employees providing services to the charter school.
- b. **Sole-Proprietor Vendors:** Current documentation from charter certifying timely compliance with applicable criminal background and TB risk assessment/clearance requirements for sole proprietors, and credentialing requirements for certificated vendor employees, Ed. Code, § 45125.1

G. Volunteer Clearances Certification (if applicable)

Documentation certifying that the school has obtained appropriate clearances for all volunteers in accordance with applicable law and policy, including criminal background clearances for all volunteers who perform school-site services while not under the direct supervision of a school employee, and tuberculosis (TB) risk assessments/clearances for all volunteers with frequent or prolonged contact with students per the requirements of Ed. Code, § 49406

Note: To ensure adherence to HIPAA requirements and purposes, CSD staff will not review individual school staff member tuberculosis clearances or medical records. The CSD reserves the right to review such records as needed on a case-by-case basis and as permitted by law.

Note: Refer to the *Clearances, Credentialing, and Mandated Training 2023-2024 Guide* for additional information.

Review of Health and Safety Compliance Items³

Place the requested evidence below in the **Compliance Items 1 (Health and Safety)** folder within the Organizational Management, Programs, and Operations folder.

1. **Safety Plan:** current, comprehensive, site-specific comprehensive Health, Safety, and Emergency School Safety Plan per requirements of Ed. Code, §§ 47605(c)(5)(F), 32282(a)(2)(A)-(J), and 35179.4, as applicable

Note: For schools co-located on a District site, provide evidence that the charter school participates in and complies with the District School's Integrated Safe School Plan

2. **Certificate(s) of Occupancy:** a current site-specific certificate of occupancy, or equivalent, that authorizes the current use of the site
3. **Emergency supplies:** evidence the school has sufficient supplies of emergency supplies in the event of a natural disaster or other emergency (may include photos as evidence)
4. **Emergency drills and training:** evidence the school conducts annual emergency drills and trainings as legally required to prepare for a natural disaster or other emergency, per Ed. Code §§ 32001 and 32282

³ The Health and Safety Compliance Items are expected to be evident at the charter school to ensure the protection of student and staff health and safety. **Failure to provide evidence of any of the applicable items may lead to tiered intervention, as appropriate, and restrict the overall rating in the Organizational Management, Programs, and Operations category.**

Note: Earthquake drills must be conducted monthly in elementary and middle schools and twice a year in high schools. A fire drill shall be conducted in each elementary and intermediate school at least once each month and in each secondary school not less than twice every school year.

5. **Health screening:** evidence of provision and documentation of health screenings (e.g., vision, hearing, and scoliosis) per current applicable law and terms of the charter (Ed. Code § 49450 et seq, as referenced in FSDRL)
6. **Emergency Epinephrine Auto-Injector (Epi-Pen):** evidence the school stocks and maintains the required number and type of emergency epinephrine auto-injectors (“epi-pen”) onsite and training has been provided to volunteer staff member(s) in the storage and emergency use, per Ed. Code § 49414 and § 4119.2 of the Business and Professions Code
7. **Universal Meals Program:** evidence the school provides at least two meals free of charge (breakfast and lunch) each school day for all students requesting a meal regardless of eligibility (documentation of compliance), per Ed. Code § 49501.5
8. **Pupil Suicide Prevention Policy:** Board adopted Pupil Suicide Prevention Policy (grades 1-6 and/or grades 7-12, as applicable), per the requirements of Ed. Code § 215
 - a. (For school serving grades 7-12) Suicide Prevention Lifeline and National Domestic Violence Hotline on at least one side of Student ID cards, as specified in Ed. Code § 215.5
9. **Automated External Defibrillator (AED):** (For schools offering an interscholastic athletic program) evidence that at least one automated external defibrillator (AED) is onsite, and available at on-campus athletic activities or events, per Ed. Code §§ 35179.4 and 35179

Transparency for Stakeholders

Place the requested evidence below in the **Compliance Items 2 (Transparency and Stakeholder Information)** folder within the Organizational Management, Programs, and Operations folder.

Provide evidence the following information is posted to the school’s website:

- a. **LCAP**, per Ed. Code § 47606.5(h)
- b. **Current Board agenda** in compliance with Brown Act, per Gov. Code, §54954.2(a)(1)
- c. **Pupil Suicide Prevention Policy** (grades 1-6 and/or grades 7-12, as applicable), requirements of Ed. Code § 215, Ed Code 234.6
- d. **Title IX information**, including a link to CDE’s Title IX, Ed Code 234.6
- e. **Policies on anti-discrimination**, anti-harassment, anti-intimidation, anti-bullying, and sexual harassment, Ed Code 234.6
 - i. Anti-cyberbullying procedures
 - ii. Social media anti-bullying procedures
 - iii. Link to statewide resources including community-based organizations compiled by CDE

Provide evidence the following items are made available to stakeholders:

1. **Academic progress and performance:** evidence the school provides all stakeholders with appropriate, accessible, and relevant information about individual student and schoolwide academic progress and performance Ed. Code § 35256
2. **Approved Charter:** evidence the school provides access to the approved charter
3. **Transferability of courses/course credit:** evidence the school informs parents/guardians about transferability of courses/course credit and eligibility to meet A-G requirements (high schools only), per Ed. Code § 47605
4. **Human trafficking prevention:** evidence the school informs parents/guardians of human trafficking prevention resources (grades 6-12), per Ed. Code § 49381

5. **Access to mental health services:** evidence the school provides notification of access to available mental health services, per Ed. Code § 49428. Additionally, charter schools serving any of the grades 6 to 12, shall prominently and conspicuously display a poster that identifies approaches and shares resources regarding pupil mental health in appropriate public areas that are accessible to, and commonly frequented by, pupils, per Ed. Code § 49428.5

FISCAL OPERATIONS DOCUMENTATION

PLEASE NOTE: To assist charter schools and the Charter Schools Division (“CSD”) team in preparing for efficient and effective oversight visits, the CSD Fiscal Team has provided the list below to identify materials and reports that the charter school needs to submit digitally to the CSD Fiscal Team member assigned to the charter school no later than three weeks after the Fiscal Operations Documentation request for appropriate review. All fiscal reports or documents that must be in Microsoft Excel unprotected format are specified below. All materials requested are intended to be reports or documents routinely prepared by the charter school as a part of its regular operation.

Please number and name the electronic reports/documents to be provided to the CSD Fiscal Team member to correspond with the items enumerated below. **If an item listed below does not apply, please indicate in writing “Not Applicable” or “N/A.”** Further, if an item listed below requires preparation from the charter school that is beyond what is normally prepared in the regular operation of the charter school, please inform the CSD Fiscal Team member assigned to the charter school as to the specific pending documentation and the expected date of submission. In conformity with the CSD Fiscal Team’s established oversight practices, following the assigned CSD Fiscal Team member’s review of the Fiscal Operations Documentation pertaining to the items below, the CSD will request a sampling of financial transactions for further review (including, but not limited to, bank statements, bank reconciliation reports, credit card statements, and checks) to assess whether charter school is complying with its fiscal policies and procedures and is aligned with optimal business practices.

1. **Most current** fiscal reports presented to the charter school’s governing board (provide reports presented at one of the meetings held in 2023-2024, which are to be provided in Microsoft Excel unprotected format, with all formulas included, with no hidden cells, with no links to external files and no password protected cells and/or rows)
 - a. Balance Sheet (Statement of Financial Position): At a minimum, include the categories of assets, liabilities, and net assets used in the audited financials
 - b. Income Statement (Statement of Activities): At a minimum, include the categories of revenue and expenses used in the audited financials
 - c. Monthly Cash Flow Projections (including actual receipts and payments) to the end of the current fiscal year **and** through the next two fiscal years showing detailed sources of revenue and detailed expenditures. The cash flow projections for the current year should include actuals for the months were available and projections for the remaining months of the year. The cash flow should detail the revenue and expense categories. These categories should, at a minimum, be the same categories referenced in the income statement listed above. Accruals for revenues and expenses should also be shown.
2. Minutes of the meeting and the board packet when the above fiscal reports (i.e., Items 1a., 1b., and 1c.) were presented to and discussed with the charter school’s governing board
3. If applicable, audit/fiscal reports issued by any public agency or third-party organizations (including, but not limited to, the public agency or reports listed below), and the school’s governing board minutes of all meetings reflecting the discussion of any of the fiscal reports and applicable audit findings resolution/corrective action referenced below:
 - a. California State Teachers’ Retirement System (CalSTRS);
 - b. California Public Employees’ Retirement System (CalPERS);
 - c. United States Department of Education (USDE);
 - d. California Department of Education (CDE);
 - e. Fiscal Crisis & Management Assistance Team (FCMAT);
 - f. Audit reports pertaining to grants, bonds, and/or US Small Business Administration (SBA)

- Paycheck Protection Program (PPP) loan; and
- g. Other reports such as the most current actuarial report or Accounting Standards Codification 715 report pertaining to Other Post-Employment Benefits (OPEB)
4. Minutes of the meeting when the 2023-2024 budget was adopted
 5. If the charter school is offering STRS, PERS, Social Security, and/or any other benefits to its employees, evidence that contributions are made to employee benefits in a manner that is consistent with the charter terms and the Charter Schools Act (Education Code 47611)
 6. Minutes of the meeting reflecting the selection of the independent auditor
 7. Minutes of the meeting reflecting the discussion of the most current independent audit report
 8. Minutes of the meeting reflecting the receipt, review, and discussion of the most current three interim financial reports (i.e., first interim financial report, second interim financial report, and unaudited actuals) submitted to LAUSD
 9. Minutes of the meeting reflecting the discussion and resolution of complaints received from staff or vendors, if any, within the last year (i.e., 2022-2023) or since the last disclosure period, whichever is later
 10. Minutes of the meeting reflecting the receipt, review, and discussion of the most current Annual Performance-Based Oversight Visit report (this does not apply to charter schools that were not in operation for the 2022-2023 school year)
 11. A copy of the most current fiscal policies and procedures
 - o If the most current fiscal policies and procedures do not include procurement guidelines, please provide a copy of the most current procurement policies and procedures that include, but are not limited to, competitive bidding thresholds for the procurement of goods and services, retention of contract records, and adequate segregation of duties
 12. Minutes of the meeting reflecting approval of the current fiscal policies and procedures and, if applicable, minutes of the meeting reflecting the approval of the current procurement policies and procedures
 13. A copy of charter school's organizational chart that depicts the current reporting structure of the charter school, including but not limited to, any board members, charter management organization (CMO) employees (when applicable), and/or school employees, who handle day-to-day finances and/or have responsibilities outlined within the charter school's fiscal policies and procedures
 14. A summary of the total compensation paid in Fiscal Year 2022-2023 (**in Microsoft Excel format**), with a breakdown that includes the name of the employee, job title, regular pay, overtime pay, other pay, benefits, and total pay and benefits, for **all executives, school leaders, administrators, directors, and non-certificated staff, who may have decision-making authority** over the charter school, either employed directly by the charter school or the entity managing the charter school as defined by Education Code section 47604.1, including the organization's home office, CMO, any related party

NOTE: Related parties may include, but is not limited to: a) affiliates of the entity, b) principal owners of the entity and members of their immediate families, c) management of the entity and members of their immediate families, 4) other parties which the entity may deal with if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests, or 5) other parties that can significantly influence the management or operating policies of the transacting parties or that have an ownership

interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

15. A description of the relationship (legal, business or otherwise) the charter school maintains with any related party as defined in Item 14 above
16. Copies of any and all of the most current signed and executed agreements/contracts within the last year (i.e., 2022-2023) or since the last update, whichever is later (***including attachments and exhibits that accompany the agreements/contracts***) with the administrative services provider and/or the back office services provider, or the charter school's operator and/or charter school's home office (e.g., management contracts, service agreements, license agreements, affiliation agreements, contract amendments, etc.)
 - o If the charter school incurs management fees, licensing fees, or any other fees, please provide the following information in **Microsoft Excel format**:
 - i. The percentage and/or rate of the fees;
 - ii. The basis used to calculate the total fees;
 - iii. The terms of the services provided; and
 - iv. A rationale for the percentage and/or rate of the fees and the basis used to calculate the total fees
17. If applicable, minutes of the meeting reflecting approval of the management fees, licensing fees, or any other fees
18. If charter school has a sole statutory member, please provide the following:
 - a. A copy of the sole statutory member's by-laws
 - b. A copy of the sole statutory member's articles of incorporation
19. The most current accounts payable aging report, in **Microsoft Excel format**, listing the balances owed, vendor names, invoice numbers, invoice dates, number of days outstanding, and, if applicable, **explanations for 90+ days outstanding invoices or outstanding invoices exceeding a number of days in accordance with the charter school's fiscal policies and procedures**
20. Check registers, or a list of all issued checks/cash disbursements, including voided checks (when the school's payments are outsourced to a third party provider), documenting all checks and electronic debit transactions for the prior 12 months from the Fiscal Operations Document request, in **Microsoft Excel format (consolidated into one worksheet, including but not limited to: check/debit transaction dates, check #/reference ID #, check/debit amounts, descriptions of each transaction, and names of CMO-operated schools, if applicable)**
21. If applicable, please provide the following:
 - a. A list of all active credit card account(s) in **Microsoft Excel format** that includes the credit card company name and the last four digits of each credit card number, the legal name and the job title of each credit card holder, and their respective approved/authorized credit card limit(s)
 - b. If applicable, a list of all closed credit card account(s) within the last year in **Microsoft Excel format** that includes the same information required for Item 21a. above, and the account closure date
 - c. All credit card statements in **PDF format**, and all credit card transactions in **Microsoft Excel format (if applicable)**, for the most current six months
22. Please provide the following:
 - a. A list of all active school bank account(s) in **Microsoft Excel format** that includes the bank name, bank account holder name, the type of account (e.g., checking, savings, money market, etc.), the last four digits of the account, a description of the purpose of the account (e.g., operating, nutrition, Associated Student Body (ASB), etc.), and the most current ending bank balance for that account

- b. If applicable, a list of all closed school bank account(s) within the last year in **Microsoft Excel format** that includes the same information required for Item 22a. above, and the account closure date
 - c. Monthly bank statements and reconciliation reports for the most current six months
 - d. The bank statements that are from the financial institution(s) referenced above for charter school (or all CMO schools, if applicable) and must show all transactions such as deposits, withdrawals, transfers, electronic expenditures/transfers, use of debit cards, canceled checks, etc.
 - e. The bank reconciliation reports must reflect the reviews, approvals, and approval dates, consistent with charter school's fiscal policies and procedures and/or best business practices
 - f. If applicable, a list of all debit cards in **Microsoft Excel format** that includes the bank name, the last four digits of each debit card number, the legal name and the job title of each debit card holder, and their approved/authorized debit card limit(s) if applicable
 - g. If applicable, a list of other prepaid commercial cards such as PEX cards in **Microsoft Excel Format** that includes the last four digits of each prepaid card number, the legal name and the job title of each card holder, and their respective approved/authorized card limit(s)
23. Student body financial records (including ASB policies and procedures, budgets, cash flow statements and projections, bank statements with reconciliations for the most current six months, audit reports, and other fiscal reports, if applicable). If the financial records for fundraising are handled by a separate entity from the charter school, such as the Parent Teacher Association (PTA), Parent Teacher Organization (PTO), Booster Club or Foundation, please provide: (1) The organization name, (2) The Franchise Tax Board Corporate/Organization Number, (3) The IRS Federal Employer Identification Number (FEIN), and (4) A written statement describing how the organization is providing/meeting the mission/goals of the program, how the funds are being raised, who monitors the funds, and how they are being separated from the charter schools' accounts
24. The most current inventory listing for both capitalized and non-capitalized equipment, in **Microsoft Excel format**, including equipment description/type, brand/model, tag number, acquisition date, purchase price, book values, asset life, and location of use
25. The webpage address where the charter school posts the Education Protection Account (EPA) revenue and expenditures report pertaining to the prior fiscal year (i.e., 2022-2023) (as required by Article XIII, Section 36, Subdivision (e), Paragraph (6) of the California Constitution). This item does not apply to a new charter school beginning its operation in Fiscal Year 2023-2024
26. The webpage address(es) where the charter school posts the current (1) Audited Financials, and (2) Local Control and Accountability Plan (LCAP), respectively, in accordance with Education Code section 47606.5(h) and/or LAUSD's Charter School Transparency Resolution
27. If applicable, please provide the following information/documentation related to financing activities:
- a. A list of all current financing activities in **Microsoft Excel format** that includes the type of financing or borrowing (*including intraorganizational borrowing*), terms, the effective date, the outstanding balance as of the date of charter school's response, the maturity date, and purposes
 - b. Pertinent information and documentation, including but not limited to, all of the most current signed and executed agreements, and the minutes of the meetings reflecting the reviews and approvals of said agreements, related to the following:
 - i. Factoring of receivables;
 - ii. Loan(s) or line(s) of credit with any third-party lender(s); and
 - iii. Intercompany transfer(s) and/or intercompany loan(s) (e.g., any intraorganizational receivables and payables that are not settled to a zero balance as of the end of the preceding fiscal year)
28. A copy of the current facility lease agreement(s) for the school's private site(s), if applicable, along with the approved meeting minutes of the school governing board's approval of the lease agreement(s)

29. Charter school's plan(s) for the purchase, new lease, relocation, and/or expansion to new school site(s), facilities-related expansions, and/or major improvements to the existing and/or new school site(s). Please provide pertinent documents such as financing documents, copies of construction contract, a copy of the lease agreement (if applicable), and the following information, as appropriate:
- i. Charter School Name (For CMO Schools);
 - ii. Address of the New/Expanded Property/Construction Site;
 - iii. Construction Start Date;
 - iv. Estimated Project Completion Date;
 - v. Projected Total Cost;
 - vi. Purpose of Project/Construction;
 - vii. Current Project Status;
 - viii. Financing Sources (description/amount); and
 - ix. Estimated Move-In Date

30. Disclosure of Legal Issues

NOTE: For purposes of this section of the Fiscal Operations Document, charter school shall be considered to include any of its current or past board members, senior officers, senior management personnel, CMOs, nonprofits, foundations, or other organizations that are related to and/or participate in the management or operation of the charter school. Charter school shall also include any parent, subsidiary, Limited Liability Company, Limited Liability Partnership related to the management or operation of the charter school, or affiliate of charter school.

NOTE: Disclosures should include all filed legal claims, charges, causes of action, lawsuits, disputes, or enforcement actions brought by or against charter school in any administrative, regulatory, civil or criminal proceeding that might have a material fiscal impact⁴ (including fiscal viability) to the charter school, **and** that is currently pending or was filed within the last year or since the last disclosure period, whichever is later; and all administrative, regulatory civil or criminal investigations or proceedings initiated by local, state, or federal law enforcement agencies or authorities that might have a material fiscal impact (including fiscal viability) to the charter school, **and** that is currently pending or initiated within the last year or since the last disclosure period, whichever is later.

○ **The information provided must include:** the relevant dates and name of the court/agency/tribunal when the action/complaint was filed, the case number (as applicable), the nature of the allegation(s), the status and/or outcome, and the probable estimated⁵ fiscal impact to charter school.

○ If charter school has no information to disclose in response to Item 29 above, charter school must provide a written statement, signed by its board president or the chief school administrator verifying on behalf of the charter school that it has no information to disclose.

NOTE: If you have any questions regarding your preparation of documents for our review, please contact your assigned CSD Fiscal Team member, as appropriate, well before your scheduled visit date.

⁴ The CSD construes material fiscal impact to mean at least 5% of the total revenue of the charter school per its most current independent audit report.

⁵ Pursuant to the U.S. Generally Accepted Accounting Principles (GAAP) (Accounting Standards Codification, Topic 450-20, "Loss Contingencies" (ASC 450-20)), "Probable" is defined as: "The future event or events are likely to occur." "Likely to occur" is deemed to have a higher threshold than "more likely than not," which is generally considered to be a minimum of a 50.1 percent chance of occurrence. If the contingent loss is probable and reasonably estimable at this time, please provide an estimate of the probable loss or range of loss.

Appendix: Organization of Digital Folders

Place all oversight documents in Dropbox within a “2023-2024” folder and create the following **subfolders**:

- > **Annual Oversight Visit**

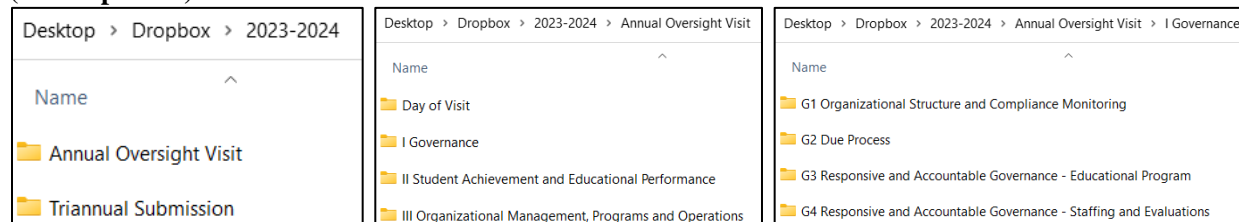
(Documents for Categories I, II, and III submitted 10 business days prior to the oversight visit)

- > **I. Governance**
 - > **G1 Organizational Structure and Compliance Monitoring**
 - > **G2 Due Process**
 - > **G3 Responsive and Accountable Governance – Educational Program**
 - > **G4 Responsive and Accountable Governance – Staffing and Evaluations**
- > **II. Student Achievement and Educational Performance**
 - > **A1-A10 CA School Dashboard Indicators**
 - > **A11 Internal Assessment – Verified Data Implementation**
- > **III. Organizational Management, Programs, and Operations**
 - > **O1 Implementation of the Educational Program**
 - > **O2 Meeting the Needs of All Students**
 - > **O3 Special Education**
 - > **O4 School Climate and Student Discipline**
 - > **O5 Stakeholder Engagement and Involvement**
 - > **O6 Clearances, Credentialing, and Mandated Training Compliance**
 - > **Compliance Items 1 (Health and Safety)**
 - > **Compliance Items 2 (Transparency and Stakeholder Information)**
- > **Day of Visit** *(Submitted 5 business days prior to the oversight visit)*

- > **Triannual Submission**

- > **T1 (Due: November 3, 2023)**
- > **T2 (Due: January 12, 2024)**
- > **T3 (Due: July 1, 2024)**

(Desktop View)



(Dropbox View)

