

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
Independent Analysis Unit

INFORMATIVE

TO: Members, Board of Education
Megan Reilly, Interim Superintendent

DATE: October 22, 2021

FROM: Glenn Daley, Director, **Independent Analysis Unit**
Analyst: Britney Wise

SUBJECT: Applying the Assessment Framework to the ESSER III Expenditure Plan

On October 19, 2021, the Chief of Schools and Division of Instruction presented the ESSER III Expenditure Plan and ESSER III Supplement to the Committee of the Whole. In response to a Board Member request, we randomly selected and assessed 35 proposed expenditures (approximately 30%) as presented in the Strategies for Addressing the Impact of Lost Instructional Time and the Use of Any Remaining Funds (Other Strategies for Supporting Student Achievement) sections of the plan using the Path to Recovery (PTR) Assessment Framework (see Appendix A).

Our analysis indicated a marked improvement (compared to earlier presentations) **in identifying the alignment of expenditure items to measurable outcomes** that serve Board and District goals. Additionally, **many expenditure items**, as presented, **still needed information related to the “what and who” and “how it works” components of the PTR Assessment Framework.**

Findings indicated that:

- All sampled items are aligned to measurable outcomes that serve Board and District goals.
- Most items do not state who is intended to spend the funds or execute the program plan, e.g., specific central office departments, local districts, community of schools, or school sites.
- Many items include program descriptions that consist of lists of planned purchases (e.g., positions, contracts, software licenses, or professional development opportunities) without providing additional detail as to how the expenditures are expected to work together to achieve the outcomes to which they are aligned.
- Most items lack information related to behavioral, organizational, or programmatic assumptions. For example, many items list planned purchases without identifying the educational need (e.g., staff retention, instructional support, technical assistance, etc.) that the purchases are expected to fulfill or offering an explanation as to why each item’s expenditures are the appropriate interventions to achieve the outcomes to which they are aligned.

The Path to Recovery Assessment Framework is intended to help the Board exercise oversight of the District’s recovery effort using COVID relief funds. It does so by providing a set of criteria that, if met in budget proposals, serve to assure the Board that District staff have completed at least minimal program planning.

Recommendations

The purpose of the ESSER III Expenditure Plan and ESSER III Supplement is to provide the California Department of Education (CDE) with a high-level summary of the District's proposed expenses to be funded through ESSER III through September 2024. Though the document provides enough detail to fulfill state and federal compliance requirements, **we believe the Board needs more information to help it exercise a greater degree of oversight over COVID relief funds.**

One reason for needing more information is that, while it may be unnecessary for the CDE to know which central office department, local district, or community of schools is intended to spend allocated funds and implement proposed programs, access to this information for the Board and other local stakeholders promotes transparency and accountability in the budgeting process and recovery efforts.

Therefore, **we recommend that staff revise the ESSER III Supplement or make available to the Board a separate document that clearly outlines, for proposed expenditures:**

1. Who is intended to spend allocated funds and implement proposed programs (i.e., specific central office departments, local districts, community of schools, or school sites), and
2. How planned expenditures within each item are intended to work together to achieve the outcomes to which they are aligned.

The expectations embodied in the Path to Recovery Assessment Framework place a burden on staff to plan and communicate detailed information about existing educational or organizational needs and *how* the proposed expenditures will fund activities or materials that address those needs. We recognize a potential lack of capacity of staff to complete this important step in the planning process now. Our understanding is that the Strategic Data and Program Evaluation branch will be tasked with increasing the “number of staff trained in the building of logic models and improvement science.”¹ Increasing the number of staff trained in the building of logic models should lead to improvements in future budget proposals as they relate to the “how it works” component of the PTR Assessment Framework. The Board can support this effort both by providing for such increased staff capacity and by continuing to exert oversight to ensure that the important questions are answered clearly.

¹ Appendix A Draft ESSER III Expenditure Plan, p. 29

Appendix A: Path to Recovery Assessment Framework

The Path to Recovery Assessment Framework can be used to evaluate line-item expenditures in the *Path to Recovery Budget Plan* in terms of their coherence and alignment to Board priorities. Figure 1 shows three steps as components of the framework. For each step, we can ask a set of questions. The answers to these questions describe how an investment is designed to lead to a desired outcome and allow us to assess whether it is a prudent investment aligned to priorities, coherently connected to other investments, and whether it has a reasonable chance of success. For more information about the framework, see the Independent Analysis Unit’s previous report [Framework for Evaluating the Path to Recovery Plan](#).

Figure 1. Framework for Evaluating Alignment

