



# LOS ANGELES UNIFIED SCHOOL DISTRICT CHARTER SCHOOLS DIVISION

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## ANNUAL PERFORMANCE-BASED OVERSIGHT VISIT PREPARATION GUIDE 2020-2021 (**Remote Edition**)

**In light of the COVID-19 outbreak, the Charter Schools Division (CSD) is conducting remote oversight for all oversight visits.**

### 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. You can access District Policies Applicable to ALL LAUSD-Authorized Independent Charter Schools 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>. CSD staff members often make a number of informal visits to their assigned schools and may attend governing board meetings and admission lotteries throughout the academic year as part of year-round oversight. In accordance with California Education Code § 47604.32, the CSD annually conducts at least one formal school site visit - the "annual performance-based oversight visit" - that focuses on 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 our expectations and thus enable each school to make sufficient advanced preparation to ensure a smooth, productive, and efficient visit experience for all. Prior to the annual oversight visit, your CSD assigned administrator, in consultation with the charter school's leadership, and the CSD Fiscal Team member assigned to the school, will determine and communicate the specific activities and schedule for the visit.

## LOGISTICS

Please provide the following items in a separate folder **in Dropbox** for the CSD team:

- Master Schedule
- Staff Roster
- Bell Schedule
- School Contact Information

The CSD annual performance-based oversight visit typically encompasses the following activities, 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 activities are in ***bold/italics***):

1. Discussion
  - a. ***“Morning Meeting”*** with school leadership, **through a video conference call**, which **will include directions and information regarding remote oversight.**
  - b. ***Debriefing of visit with school leadership through a video conference call***
2. Document Review
  - a. ***Review of documentation provided by school*** (see guidance below)
  - b. ***Request and review of additional documentation***
3. Fiscal Review<sup>1</sup>

See section below on preparation for fiscal review

## PREPARATION FOR INTERVIEW/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.

## PREPARATION FOR DOCUMENT REVIEW

As an integral part of every annual oversight visit, the CSD reviews documentation in order 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 for the oversight binders. If the charter school needs to update staff access, the charter school should email [charterschools@lausd.net](mailto:charterschools@lausd.net) with the names and email addresses of staff that need to be added or removed from the Dropbox access. Charter school staff will then receive an email to accept the access. You will create folders labeled Binder 1, Binder 2, Binder 3 and Binder 3A to organize and submit the required documents. Please limit file names to less than 40 characters in length.

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<sup>1</sup> 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 weeks in advance of the scheduled annual performance-based oversight visit.

## **PREPARATION FOR BINDER (electronic)**

In order to facilitate the document review process, it is important to assemble and organize the school's documentation for the first three performance categories into the following binders:

- Binder 1: Governance Documentation
- Binder 2: Student Achievement and Educational Performance Documentation
- Binder 3: Organizational Management, Programs, and Operations Documentation
- Binder 3A: Documentation of Compliance with Clearance, Credentialing, ESSA Qualifications, Mandated Reporter Training requirements and Bloodborne Pathogen Training

**Please note:** Some of the documentation is provided as part of the Quarterly submissions. Only include in the oversight binders if there are changes and/or updates to the documents.

## **PREPARATION FOR FISCAL OPERATIONS DOCUMENTATION**

As outlined more fully below, all documentation for the fourth performance category, Fiscal Operations, should be submitted **electronically** to the Fiscal Team member assigned to your school **three weeks prior to the fiscal site visit**, which is usually a component of the annual oversight visit but may be scheduled for a different day.

The following sections of this guide provide brief descriptions of the specific documentation needed for each performance category. Include all documentation applicable to the grade levels served by the school. **If a school leader is unable to obtain documentation due to COVID-19 and inability to access the campus, he/she will email the instructional and fiscal team the list of evidence and/or documentation which is unavailable.**

### **BINDER 1: GOVERNANCE DOCUMENTATION**

Please organize the documentation provided in this binder in the order listed below. Include file names numbered in accordance with the numbering below.

- 1.1 **Organizational Chart**
  - Current and complete organizational chart (including Governing Board)
  - Organizational chart from current petition
- 1.2 **Bylaws**
  - Current Governing Board bylaws
- 1.3 **Board Members**
  - Current roster of Governing Board members with contact information along with evidence that Board contact information is accessible to school stakeholders
- 1.4 **Board Meeting Agendas and Minutes**
  - Board meeting agendas and minutes for all meetings held in the last 12 months
- 1.5 **Board Meeting Calendar**
  - Calendar(s) of regular meetings of Governing Board

- 1.6 **Committee(s)/Council(s) Meeting Calendars and Agendas**
  - Calendar(s) and Agenda(s) of Committee(s)/Council(s) with sign-in sheets (titled and dated). Include agendas for School Site Council and for applicable schools, ELAC meetings, which should include all legally required topics
- 1.7 **Evaluation of School Leadership**
  - Evidence of a system of evaluation for executive level leadership (i.e. those positions reporting to the Governing Board, as indicated in Element 4, such as, Executive Director, Area Superintendent, Principal, etc.)
- 1.8 **Brown Act Training**
  - Documentation of Brown Act training for Governing Board members, including recent training for all new members
  - Evidence that Governing Board meetings are held in accordance with the requirements of SB 126
- 1.9 **Agenda Posting Procedures**
  - Documentation of the Board meeting agenda posting procedures, including evidence of implementation (Include evidence that agendas are on the school’s website.)
- 1.10 **Parent-Student Handbook(s)**
  - Current and complete Parent-Student Handbook(s)
- 1.11 **Uniform Complaint Procedures**
  - Complete documentation of school/organization’s Uniform Complaint Procedures (UCP) policy and forms that meet State and Federal requirements. Information regarding UCP policies and procedures is found at <https://www.cde.ca.gov/re/cp/uc/>.  
**NOTE:** Each charter school must have its own UCP as well as the District’s UCP brochure (for special education purposes). The UCP is specific to complaints that could be possible violations of federal or state laws. Independent charter schools should maintain evidence of UCP logs and compliant implementation of regulatory timelines in the event the school is audited.  
An independent charter school must review and be familiar with UCP requirements and guidance on the California Department of Education (CDE) website (<http://www.cde.ca.gov/re/cp/uc/>), and additionally compare its UCP documents to the LAUSD UCP documents provided on the LAUSD website at [lausd.net](http://lausd.net), in the *Offices* tab, at the *Educational Equity Compliance Office*.
- 1.12 **Stakeholder Complaint Procedure(s)**
  - Evidence of other stakeholder complaint resolution process for complaints outside regulatory scope of UCP, including the school’s complaint form(s)
- 1.13 **Human Resources Policies and Procedures**
  - Evidence of policies and procedures specifically related to:
    - Staff Due Process
    - ESSA Qualification, Credentialing, and Clearance Requirements
- 1.14 **Data-Based Decision-Making**
  - Evidence of a system for Governing Board review and analysis of school data to inform and support sound decision-making

- 1.15 **Fiscal Management and Accountability**
  - Evidence of a system for Governing Board establishment, review and monitoring of fiscal policies, procedures, budget, and finances to ensure sound fiscal management

## **BINDER 2: STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE**

Please organize the documentation provided in this binder, as applicable to the grade levels served by the school, in the order listed below. Include tabbed dividers or file names numbered in accordance with the numbering below. Prior to the oversight visit, analyze and be prepared to discuss the school’s results and any other relevant sources of quantitative performance data that demonstrate the extent to which the school’s significant subgroups as well as its schoolwide student population as a whole have experienced increases in academic achievement.

- 2.1 **LAUSD Office of Data and Accountability Data Set** (provided to the school prior to the visit) and evidence of implementation of data analysis system
- 2.2 **For schools that are state-identified under the Every Student Succeeds Act (ESSA) as either Comprehensive Support and Improvement (CSI) or Additional Targeted Support and Improvement (ATSI), or qualify for technical assistance, please provide any and all plans and information provided to the state**
- 2.3 **ELPAC Criterion Report**
- 2.4 **Provide Reclassification Criteria (Provide if changed from Q1 submission of English Learner Master Plan) for all applicable grade levels; as well as “At Risk” and “LTEL” rates in comparison to the state.**
- 2.5 **Provide Graduation Requirements**
- 2.6 **School “Verified Data”/Internal Assessment Data**

**NOTE:** The school’s “Verified Data”/internal assessments (with analysis of results based on the four bullets below) schoolwide, by subgroups, and grade-levels in ELA and Math. Other academic achievement data gathered or produced by the school, such as Advanced Placement examination participation and passage rates, A-G requirements progress and “strong postsecondary outcome” data (completion rates, high school graduation rates, and college acceptance rates) equal to similar peers.

AB1505 “Verified Data” questions:

1. Explain how the data submitted is data derived from nationally recognized, valid, peer-reviewed, and reliable sources that are externally produced.
2. Describe how the data submitted shows “one year’s progress” as growth in achievement in ELA and Math from one academic year to the next.

3. Explain how the data submitted shows that the charter school demonstrates either the same or higher growth levels as schools serving similar student populations, for each year of the charter school's current term of the charter.
4. Explain how the data submitted demonstrates strong postsecondary outcomes, as defined by college enrollment, persistence, and completion rates, equal to similar peers, at the time of the submission of the renewal petition (if applicable).

- 2.7 **Learning Continuity and Attendance Plan 2020-2021** (For Informational Purposes Only) - Evidence that the plan was submitted to the CSD along with the supporting Board Agenda and supporting Minutes.

### **BINDER 3: ORGANIZATIONAL MANAGEMENT, PROGRAMS, & OPERATIONS DOCUMENTATION**

Please organize the documentation provided in this binder in the order listed below. Include tabbed dividers or file names numbered in accordance with the numbering below. **Note: for co-locations, the charter school adheres and complies with the District school's Health, Safety and Emergency Plan.**

- 3.1 **School Safety and Operations** (School Safety Plan & Procedures)
- a. **Visitor's Policy:** Copy of policy in Parent-Student Handbook and evidence that policy is posted for the public
  - b. **School Safety Plan:** Comprehensive Health, Safety, and Emergency Preparedness Plan, staff roles and assignments, including evacuation route maps and includes Threat Assessment protocol. It should also include evidence of provisions and locations of onsite emergency supplies
  - c. **Emergency Drills and Training:** Documentation of evidence of conducting safety drills and emergency preparedness staff training
  - d. **Child Abuse Mandated Reporter Training:** Documentation of Child Abuse Mandated Reporter training for all staff and other persons working on behalf of the school who are mandated reporters (Include employee training documentation in Binder 3A)
  - e. **Bloodborne Pathogens Training:** Documentation of Bloodborne Pathogens training for all staff (Include employee training documentation in Binder 3A)
  - f. **Suicide Prevention Policy** for schools serving students in grades 7-12: Inclusive, including evidence of board adoption of the policy; how stakeholders and mental health experts were consulted when developing the policy; professional development on suicide awareness and prevention; and any other activities that support AB 2246.
  - g. **Suicide Prevention Policy** for schools serving pupils in grades K-6: Requires the governing body or body of a local education agency (LEA) inclusive, to adopt, and update as prescribed, a policy on pupil suicide prevention that specifically addresses the needs of high-risk groups in accordance with requirements in AB 1767

□ 3.2 **Health and Safety**

- a. **Current and appropriate Certificate(s) of Occupancy (COO)** or equivalent for all non-District sites on which the school operates
- b. **Student Immunization and Health Screening:** Evidence that the school provides for the immunization and health screening of its students, including but not limited to screening for vision, hearing, and scoliosis, to the same extent as would be required if the students were attending a non-charter public school  
**NOTE:** Do not provide individual student information
- c. **Epi-Pen:** Documentation that the school maintains the appropriate number of unexpired epinephrine auto-injectors (“epi-pens”) onsite, per SB 1266, and has provided training to volunteer staff in the storage and use of the epi-pen
- d. **Evidence of providing needy students with one adequate free or reduced priced meal each day per AB 1871**
- e. **Automated External Defibrillator (AED) evidence (only for schools who offer an interscholastic athletic program) per AB 2009**
- f. **Per SB 972, student ID cards for schools serving grades 7-12 have the phone number of the National Suicide Prevention Lifeline printed on at least one side**

□ 3.3 **School Instructional Programs**

- a. **Standards-Based Instructional Program:** Evidence of grade-level-appropriate California academic standards-based instructional program, which is aligned in accordance with the California Common Core State Standards and the English Language Development standards and the California Next Generation Science Standards. Evidence of staff professional development about Standards-Based Instructional Program (may provide in section 3.4b)
- b. **Local Control and Accountability Plan (LCAP)/Learning Continuity and Attendance Plan and English Learner Master Plan or statement you are using the District English Learner Master Plan**
- c. **CAASPP (SBAC) Technology Readiness:** Evidence of technology readiness to administer CAASPP (SBAC) assessments (If existing schools are experiencing difficulty in this area, please notify your CSD administrator)
- d. **WASC Accreditation Notification letter** (as applicable)
- e. **UC Doorways:** Evidence that all A-G high school courses have been approved through UC Doorways (UCOP printout) (as applicable)
- f. **Advanced Placement** examination participating and passage
- g. **A-G:** Completion of and progress toward A-G requirements
- h. **College:** College Acceptance
- i. **Transitional Kindergarten:** Evidence that the school has implemented TK (as applicable)
- j. **Meeting the Needs of All Students:** Evidence of implementation of interventions and supports to meet the learning needs of all students, including implementation of the school’s Master Plan for English Learners as well as programs and activities to serve foster youth, socio-economically disadvantaged/students eligible for free and reduced-price meals, students

performing above and below grade level, students with disabilities, and GATE students/high achievers

- k. **Key Features of Educational Program:** Evidence of implementation of the key features of the educational program set forth in the charter. Evidence of staff professional development about Key Features of Educational Program (may provide in section 3.4b)
- l. **(Schools Serving 9<sup>th</sup> graders):** Evidence of compliance with the Mathematics Placement Act

□ 3.4 **School Management and Operations**

- a. **Special Education:** Evidence of provision of special education programs, services, and procedures, including:
  - District Validation Review (DVR) - Documentation of the results of school's most recent (DVR)
  - Self-Review Checklist - Copy of the school's current/up-to-date Special Education Self-Review Checklist
  - Welligent Reports - Copy of the school's most current/up-to-date "IEP200-Annual and Triannual IEP Report" and the "SER300 (printed the week of the oversight visit)
  - Professional Development- Evidence of staff professional development about Special Education (may provide in section 3.4b)
- b. **Professional Development:** Evidence of the school's professional development programs (e.g., school PD, CMO PD, and educator conferences) to support teachers and other school instructional staff (Can be provided here or in each section, as specified)
- c. **School Climate and Student Discipline:** Evidence of implementation of school climate and student discipline system that aligns with the principles of the District's Discipline Foundation Policy <https://achieve.lausd.net/page/11924#spn-content> , including:
  - Tiered Behavior Intervention - Evidence of the school's tiered system of behavioral supports and interventions, such as SSPT
  - Alternatives to Suspension - Evidence of the alternatives to suspension implemented by the school
  - Schoolwide Positive Behavior Support System - Evidence of the school's recognition/incentive program(s) and/or other practices that provide positive behavior reinforcement and support
  - Data Monitoring - Evidence that school collects, analyzes, and responds to data related to school climate and student discipline
  - Professional Development - Evidence of staff professional development about School Climate and Student Discipline (may provide in section 3.4b)
  - Procedures for preventing bullying, including cyberbullying
- d. **Stakeholder Communication and Parent Engagement:** Evidence of a stakeholder communication system for gathering input, encouraging and facilitating parent involvement, sharing information, and resolving concerns, including:



- Stakeholder Consultation - Evidence of stakeholder consultation regarding the school’s educational programs and its LCAP/Learning Continuity and Attendance Plan and related meeting agendas
  - Parent Engagement – Evidence of parent engagement, including parent involvement policy and compact per Title I (ESSA) requirements
  - Information Sharing – Evidence that the school shares accessible and relevant data and information regarding individual student and school-level performance and progress with all stakeholders (parents/guardians, students, teachers, and community members) as appropriate
  - Transferability of Course Credit/Courses – Evidence that parents are informed about transferability of courses/course credit to other public high schools and the eligibility of courses to meet college entrance requirements
  - Access to Approved Charter – Evidence that the school provides ready access to the school’s approved charter to all stakeholders
  - Documentation of complaint resolution process
  - Evidence of informing parents/guardians of human trafficking prevention resources (January 1, 2020) for grades 6-12 per AB 1104
- e. **Transparency for Stakeholders:** Evidence that the school demonstrates informational transparency to stakeholders via documents available both manually and electronically (website preferred) in the following areas:
- UCP and General Complaint procedures
  - Title IX information in accordance with SB1375 (required on website)
  - AB 2246 Suicide Prevention applicable posting (Gr 7-12)
  - Applicable categories described in LAUSD Charter School Transparency Resolution – LAUSD BOE 01/12/16 (schools may provide evidence of other electronic means for this item, if means other than website are utilized)
  - Evidence of notification requirements to pupils and parents on how to initiate access to pupil mental health services per AB 2022
  - Evidence that specified information on bullying and harassment prevention is readily accessible in a prominent location on the LEA’s existing internet website in a manner that is easily accessible to parents or guardians of pupils in grades K-6
- f. **Staff Evaluation:** Evidence of a system of evaluation for school-based faculty, staff, and administrators.

### **BINDER 3A: DOCUMENTATION OF COMPLIANCE WITH CLEARANCE, CREDENTIALING, ESSA QUALIFICATIONS AND MANDATED REPORTER TRAINING REQUIREMENTS**

Please organize the documentation provided in this binder in the order listed below. Include tabbed dividers or file names numbered in accordance with the numbering below.

3A.1 **Certifications and Related School Information**

- a. ***Certification of Clearances, Credentialing, and Mandated Reporter Training 2020-2021 (ESSA Grid):*** **One electronically signed document** of the school’s completed and signed *Certification of Clearances, Credentialing, and Mandated Reporter Training 2020-2021* form (often informally referred to as the “ESSA Grid”), on which the school, through its Custodian of Records, certifies compliance with criminal background clearance, tuberculosis (TB) risk assessment/clearance, ESSA teacher and paraprofessional qualifications, credentialing, child abuse mandated reporter training requirements, and bloodborne pathogen training for all staff.

**NOTE:** All school employees as well as all contracting entities/independent contractors (“vendors”) providing school-site or student services must be included on the completed form.

**NOTE:** The completed certification document should be ready and available for CSD review no later than the **7<sup>th</sup> week after the first day of school**. In the event that the school makes any subsequent personnel/vendor changes, the form needs to be updated to reflect current staff and vendors

- b. **Staff Roster:** Current and complete school staff roster that shows all current assignment(s) for each staff member
- c. **Master Schedule:** Master schedule that also indicates which teachers instruct ELs, and which subjects/courses are identified as “core” and “college preparatory” in the school’s approved charter
- d. **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)

Please organize the remaining three sections of binder 3A by last name of individual staff members or by contracting entity name. Provide this documentation (items 3A.2 and 3A.3 below) in the **same order as requested on the ESSA Grid**. i.e. *New Certificated Employees* collated by employee, followed by *Continuing Certificated Employees* collated by employee, followed by *Teachers in non-core, non-college preparatory courses* listed per requirements in E.C. 47605.4, as well as 44339, 44340, and 44341 (E.C. 47605(I.)) collated by employee, and finally *Non-Certificated Employees* collated by employee, and *Contracting Entities/Independent Contractors (“Vendors”)*, and *Sole Proprietor Vendors*.

3A.2 **Certificated Employee Documentation**

- a. **Criminal Background Clearance Certification:** Completed and signed “Criminal Background Clearance Certification” certifying criminal background clearance prior to employment or in any capacity.

**NOTE:** Ensure all Social Security numbers recorded on these original forms are redacted

- b. **Credential(s):** Copy of current credential(s) (copy of original certificate(s) or print-out from CTC website), showing issuance and expiration dates, type of credential, subject matter authorization, and type of EL authorization, for each position/assignment performed by the staff member as required by the CDE Administrators Assignment Manual

**NOTE:** Ensure credential printouts are legible and clearly show all authorizations

- c. **Additional Authorization Documentation:** Any additional documentation necessary to authorize certificated service (e.g., CBEST, Temporary County Certificate (TCC), Teaching Permit for Statutory Leave (TPSL) documentation for any employee with a one-year credential)

3A.3 **Non-Certificated Employee Documentation**

- a. **Criminal Background Clearance Certification:** Completed and signed “Criminal Background Clearance Certification” certifying criminal background clearance prior to employment or in any capacity.

**NOTE:** Ensure all Social Security numbers recorded on these original forms are redacted

3A.4 **Employee Child Abuse Training Documentation and Bloodborne Pathogen Training:**

For all staff members include the supporting documentation of completion of the Child Abuse training within timelines specified in AB 1432 and the Bloodborne Pathogen Training.

3A.5 **Contracting Entities Documentation** (For each contracting entity/independent contractor (“vendor”))

- 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.

- 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 (AB 949 which amends Education Code section 45125.1 to address criminal background clearance procedures for sole proprietors)

**NOTE:** 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 to the school.

3A.6 **Volunteer Clearances Certification** (if applicable)

- a. **Clearances Certification:** Documentation certifying that the school has conducted volunteer clearances 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 AB 1667, with an appended list of the names of the specific volunteers covered by the certification

**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.

## **FISCAL OPERATIONS DOCUMENTATION**

**PLEASE NOTE:** To assist our schools and our team with preparing for efficient and effective oversight visits, we have provided the list below to identify material and reports that the school needs to submit electronically to the Fiscal Team member assigned to the school three weeks prior to the fiscal site visit for appropriate staff review. All fiscal reports should be in Microsoft Excel unprotected format. All of the materials requested are intended to be documents routinely prepared by the charter school as a part of the regular operation of the school. Please number and name the electronic documents to be provided to the Fiscal Team member in correspondence with the items enumerated below. If an item listed below does not apply, please indicate “Not Applicable” or “N/A” when responding to the CSD’s Fiscal Team member assigned to your school. Also, if an item listed below requires you to prepare something that exceeds what is normally prepared in the regular operation of the school, please inform the CSD Fiscal Team member assigned to your school. In accordance with the CSD Fiscal Team’s established 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 reconciliations, credit card statements, and checks) to assess the school’s overall compliance with its fiscal policies and procedures to align 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 2020-2021, which are to be provided in Microsoft Excel unprotected format, with all formulas included, with no hidden cells, and no password protected cells and/or rows)
  - a. Balance Sheet: 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. Cash Flow Statement (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 projection for the current year should include actuals for the months where available and projections for the remaining months of the year. The cash flow should detail the revenue and expense categories for each month. 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.

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- 2 Minutes of the meeting when the above fiscal reports were presented to and approved by the charter school’s governing board
- 3 Minutes of the meeting when the 2020-2021 budget was adopted
- 4 If the school is offering STRS, PERS, and/or Social Security benefits to its employees, evidence that this is done in a manner that is consistent with the charter terms and the Charter Schools Act (Education Code 47611)
- 5 Minutes of the meeting reflecting the selection of the independent auditor
- 6 Minutes of the meeting reflecting the discussion of the most current independent audit report
- 7 Minutes of the meeting reflecting the receipt, review, and approval of fiscal reports submitted to LAUSD
- 8 Minutes of the meeting reflecting the discussion and resolution of complaints received from staff or vendors, if any
- 9 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 2019-2020 school year)
- 10 A copy of the most current fiscal policies and procedures
  - a. 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
- 11 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
- 12 A copy of the charter school’s organizational chart that depicts the current reporting structure of the charter school, including but not limited to, any board member or school employee, who has responsibilities outlined within the charter school’s fiscal policies and procedures
- 13 Please provide an itemized accounting regarding total compensation paid to all executives, school leaders, administrators, directors, and non-certificated staff either employed directly by the school or the entity managing the charter school, including the organization’s home office, charter management organization, or related entities which may have decision-making authority over the school

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- 14 A description of the relationship between the charter school and any related party<sup>2</sup>, and the business purpose of the related party
- 15 Copies of all signed and executed contracts (including attachments and exhibits) with related parties, including contracts with the charter school’s operator and/or the charter school’s home office (e.g., management contracts, service agreements, license agreements, affiliation agreements, etc.).
  - a. If the charter school incurs management fees, licensing fees, or any other related party 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
- 16 If applicable, minutes of the meeting reflecting approval of the management fees, licensing fees, or any other related party fees
- 17 If the 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
- 18 Check registers documenting all checks and electronic debit transactions for the prior 12 months, in Microsoft Excel format (consolidated into one worksheet, including descriptions of each transaction).
- 19 All credit card statements for the prior six months, and the following:
  - a. A list of all credit cards in Microsoft Excel format that includes the last four digits of each credit card number, the legal name of each credit card holder, and the job title of each credit card holder
- 20 Monthly bank statements and reconciliations for the prior six months, and the following:
  - a. A list of all school bank accounts in Microsoft Excel format that includes 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, ASB, etc.) and the most current ending bank balance for that account
  - b. The bank statements are from the financial institution(s) referenced above and must show all deposits, withdrawals, transfers, electronic expenditures/transfers, use of debit cards, and canceled checks

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<sup>2</sup> **Related parties** may include 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, and 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.

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- c. The bank reconciliations must reflect the reviews, approvals, and the approval dates, consistent with the charter school’s fiscal policies and procedures
  - d. If applicable, a list of all debit cards in Microsoft Excel format that includes the last four digits of each debit card number, the legal name of each debit card holder, and the job title of each debit card holder
  
- 21 Student body financial records (including Associated Student Body policies and procedures, budgets, cash flow statements and projections, bank statements with reconciliations, audit reports, and other fiscal reports, if applicable)
  
- 22 Equipment inventory listing (including asset tag numbers, purchase dates, purchase prices, book values, asset life, location of assets, etc.)
  
- 23 A link to the charter school’s website where the Education Protection Account (EPA) revenue and expenditures pertaining to the prior Fiscal Year (i.e., 2019-2020) are posted (as required by Article XIII, Section 36, Subdivision (e), Paragraph (6) of the California Constitution)
  
- 24 As required by LAUSD’s Charter School Transparency Resolution, links to the charter school’s website where the current (1) Audited Financial Statements, and (2) LCAP/Learning Continuity and Attendance Plan are posted
  
- 25 If applicable, pertinent information and documentation, including but not limited to, all signed and executed agreements, and the minutes of the meetings reflecting the reviews and approvals of said agreements, related to the following:
  - a. Factoring of receivables;
  - b. Loan(s) or line(s) of credit with any third party lender(s);  
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 fiscal year); and
  - c. The charter school’s plan(s) for the purchases of new school sites, facilities-related expansions, and/or major improvements to the existing and/or new school site
  
- 26 If applicable, pertinent information and documentation, including but not limited to, all signed and executed agreements, and the minutes of the meetings reflecting the reviews and approvals of said agreements, related to the following:
  - a. Bridge financing that that was secured during Fiscal Year 2019-2020 or Fiscal Year 2020-2021 due to the COVID-19 pandemic (e.g., U.S. Small Business Administration (SBA) loans such as the Paycheck Protection Program). Please be sure to submit all signed and executed SBA documents, including, but not limited to, SBA Forms 2483 (Borrower Application Form), Form 1050 (Settlement Sheet), Form 147 (Standard Loan Note), and, if applicable, Form 3508 (Loan Forgiveness Application), along with any other related documents; and

- b. Any grants that were received during both Fiscal Year 2019-2020 and Fiscal Year 2020-2021 due to the COVID-19 pandemic (e.g., grants through the Coronavirus Aid, Relief, and Economic Security (CARES) Act, such as the Elementary and Secondary School Emergency Relief (ESSER) fund, the Governor’s Emergency Education Relief (GEER) Fund, and Learning Loss Mitigation Funding). For any funds received, please submit the corresponding award letters, including documentation of any terms and conditions

27 Compliance with AB 1871

- a. The charter school is to provide a written statement signed by the board president or the chief administrator affirming that the charter school is providing each needy pupil with one nutritionally adequate free or reduced-price meal during each school day (except as provided for a charter school that offers nonclassroom-based instruction)

28 Disclosure of Legal Issues

**NOTE:** Any reference to “Charter School” shall be considered to include Charter Management Organizations, nonprofits, foundations, or other organizations that participate in the management or operation of the “charter school.” Paid contractors are excluded unless the suit is brought by or against the Charter Management Organization, nonprofit, foundation, or other organization that participates in the management or operation of the “charter school.”

**NOTE:** Disclosures should include civil or criminal cases filed in State or Federal courts; civil or criminal investigations by local, State, or Federal law enforcement authorities; and, enforcement proceedings or investigations by local, State, or Federal regulatory agencies. The information provided must include relevant dates, the nature of the allegation(s), and the current status and/or outcome.

- o Disclose material information relating to any legal or regulatory proceedings or investigations in which the Charter School is or has been a party and which might have a material impact on the fiscal viability of the Charter School. Such disclosures should include any parent, subsidiary, Limited Liability Company, Limited Liability Partnership related to the management or operation of the charter school, or affiliate of the Charter School.
- o Disclose any civil, criminal, or regulatory actions in which the Charter School, or any current board members, senior officers, senior management personnel, or employee, has been named a defendant in such action in the past five years. Also, include any actions older than five years that remain unresolved.
- o If the charter school has nothing to disclose, per the above, the charter school is to provide a written statement, signed by the board president or the chief administrator that indicates the charter school has nothing to disclose.



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- 29 Any other Fiscal reports [e.g., reports pertaining to grants or bonds, independent audit reports, audit reports by any public agency, and either the most current actuarial report or Accounting Standards Codification 715 report pertaining to Other Post-Employment Benefits (OPEB), etc.], and the school’s governing board minutes of all meetings reflecting the discussions of any of the fiscal reports referenced above

**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.