

Sacramento City Unified School District - FCMAT Fiscal Health Risk Analysis December 12, 2018

		Completed				
Section Starts on Page	Question	District Response	Y	N	Responsible Cabinet Member	Corrective Action Status
7	Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 1)	No evidence was provided that the LCAP and the budget are aligned with one another. Information obtained during interviews indicates that the business department has not been engaged in the LCAP process in the past, although the current administration plans to work with teams to integrate the work more closely.			Harris/Taylor/Quinto/Browning	6/5/19 Update: 1. LCAP/Budget staff schedule quarterly meetings to review milestones and project goals. (Dates: 9/24/18, 12/19/18, 4/5/19, 4/16/19) 2. School site budgets are now aligned to the LCAP goals and state priorities in the California School Dashboard as part of the One-Stop Staffing process. 7/23/19 Update: 1. The budget office and LCAP staff worked closely in developing the public hearing and board adoption documents for the both the June 6th and June 20th board meetings. There was intentional effort to make sure numbers tied in both the LCAP and budget presentations. 2. A cross department group of staff from State and Federal, LCAP, school leadership and fiscal met June 27-28 to debrief and identify lessons learned in the LCAP, Budget, SPSA and continuous improvement process integration effort. The goal is to apply these learnings for the 2020-2021 budget, LCAP and SPSA processes with a focus on continuous improvement
7	When appropriate, does the district budget and expend restricted funds before unrestricted funds?	The district's restricted general fund ending fund balance increased from \$4,456,029 in 2014-15 to \$10,224,117 in 2017-18. This indicates unrestricted funds are being expended before restricted funds, which creates a potential liability because the				

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21	Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?	Staff indicated that those responsible for human resources, payroll and budget meet two times per year. Scheduled meetings should be conducted at least monthly to resolve ongoing issues and problems, as well as improve processes, between the departments.			McArn/Quinto	H.R. and Business Services now meets bi-monthly.
7	Has the district corrected all audit findings?	The district has only partially implemented the findings related to student body funds and student attendance from the 2015, 2016 and 2017 audits. Student body findings identified in the 2015 audit have been reported as partially implemented through the 2017 audit; student attendance findings, identified in 2016, have not been implemented as of the 2017 audit.			CBO	Update: Internal Auditor is working with school sites to remedy.
7	Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 2)	Board policies (BPs) and administrative regulations (ARs) adopted by the district related to the LCAP included the following: AR 1220 – Citizen Advisory Committee, BP/AR 1312.3 – Uniform Complaint Procedure, BP 6173.1 – Foster Youth. The California School Boards Association's online board policy service, known as GAMUT, has one main LCAP/Budget alignment policy, BP/AR 0460, which many districts have adopted. Although the district has a subscription to GAMUT, it has not adopted this policy.			Harris/CBO/ Browning	Staff are in the process of revising Board Policy (BP) 3100: Budget and developing an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19. Both policies will come to the Board Policy Committee in August 2019 for a detailed review, and subsequent full Board action is anticipated on both policies in September 2019.
9	Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 1)	Since 2006, the county office of education has identified the need for the district to develop a viable plan to fund its long-term other A A s A A		5		Identified them * B A ?ly

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13	Is the district avoiding deficit spending in the current fiscal year? Is the district projected to avoid deficit spending in the two subsequent fiscal years? If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? Has the district decreased deficit spending over the past two fiscal years?	Based on the 2018-19 adopted budget, the district's deficit spending is projected to be \$35,951,000.				

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18	If the district is using a separate financial system					

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21	Does the district account for all positions and costs?	The district must improve its position control process. The district currently uses the same position control number for multiple positions, and for full-time equivalent (FTE) positions that have the same title, instead of creating a unique position control number for each board-approved position or FTE. The district's current practice leads to lac g A A		A		&