



**WILLOWS UNIFIED SCHOOL DISTRICT  
Office of the Superintendent**

**Management Report**

**DATE:** April 7, 2016

**AGENDA TOPIC:** Willows Unified School District- Federal Program Monitoring Findings

**PRESENTER:** Ellen Hamilton, Director of State & Federal Programs

**BACKGROUND INFORMATION:**

Federal and state laws require the California Department of Education (CDE) to monitor implementation of categorical programs operated by local educational agencies (LEAs). LEAs are responsible for creating and maintaining programs which meet requirements.

LEAs are monitored to ensure that they meet fiscal and program requirements of federal categorical programs and mandated areas of state responsibility and funding in Economic Impact Aid—Limited English Proficient and State Compensatory Education (EIA-LEP and EIA-SCE), Physical Education, and Educational Equity.

LEAs may be selected for an on-site or online monitoring every two years. The Cycle Schedule by School Year demonstrates the distribution of the cycles for a four year period.

Several factors, including compliance history, academic achievement, program size, and fiscal analysis are considered in identifying LEAs for reviews. Using these established selection criteria, approximately 60 LEAs are selected for on-site or online monitoring. Several LEAs are also randomly selected each year for monitoring. FPM Regional Team Leaders (RTLs) coordinate teams of select program monitors to conduct on-site or online monitoring of the LEA using the Program Instruments.



# California Department of Education Federal Program Monitoring 2015-16 Notification of Findings

March 23, 2016

This is the official Notification of Findings (NOF) report of the review visit conducted by the California Department of Education (CDE). Because the methodology of the review involves sampling, it is not an assessment of all legal requirements. Nevertheless, the local educational agency (LEA) is responsible for operating its federal categorical programs in compliance with all applicable laws and regulations.

**Local Educational Agency:** Willows Unified (11626610000000)  
**Review Date(s):** 03/21/2016 - 03/23/2016  
**Regional Team Leader(s):** Beth Anselmi, 916-319-0321  
**FPM Coordinator(s):** Ellen Hamilton, 530-934-6600 Ext. 6

Program Reviewed	Program Reviewer	Total Findings
Compensatory Education (CE)	Ted Hawthorne	0
English Learner (EL)	Deborah Busch	0
Fiscal Monitoring (FM)	Paula Flores	1
Uniform Complaint Procedures (UCP)	Sally Lewis, Raquel Castellon, Bobby Dalton Roy, Shanine Coats, Jean Leonard, Kerri Ruzicka	0

The LEA is required to resolve each Federal Program Monitoring (FPM) finding within 45 calendar days which ends on 05/07/2016. Corrective actions made to resolve findings must be implemented at all sites in the LEA and the new procedures must be used in the future.

When a FPM finding cannot be resolved within this 45 calendar day period, the LEA submits a resolution agreement request using the "Resolution Agreement" process via CMT. Authorized LEA staff may request suggestions from CDE staff on the resolution of findings.

NOTE: Copies of this report were distributed to the Agency. This is a public report and must be made available upon request. (California Public Records Act, Government Code section 6250)

Sites Reviewed	Programs Reviewed
Murdock Elementary (11626616007603)	CE, UCP, EL





## Federal Program Monitoring 2015-16

### Notification of Findings

Willows Unified (11626610000000)

## Monitoring Results by Program

### Compensatory Education

No program findings resulted from this monitoring review. No further action is required.

### English Learner

No program findings resulted from this monitoring review. No further action is required.

### Fiscal Monitoring

#### 1. FM 01: Timekeeping Requirements

To support salaries and wages for employees that work on federal programs, local educational agencies (LEAs) are required to maintain time accounting records that accurately reflect the work performed. These time accounting records must: (1) be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; (2) be incorporated into the official records of the LEA; (3) reasonably reflect the total activity for which the employee is compensated by the LEA, not exceeding 100% of compensated activities; (4) encompass both federally assisted and all other activities compensated by the LEA on an integrated basis, but may include the use of subsidiary records as defined in the LEA's written policy; (5) comply with the established accounting policies and practices of the LEA; and (6) support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. Budget estimates or percentages determined before the services are performed alone do not qualify as support for charges to Federal awards.

The California Department of Education's (CDE) review of a sample of LEA employees' who work on federal programs found that the LEA did not maintain time accounting records in accordance with federal requirements. Specifically, based on CDE's review of the LEA's records and interviews with LEA staff, we found that the time accounting records were not maintained contemporaneously. Instead, the employees' completed a time record for one week of each month, which simply reflected the resource code and the total hours worked each day. It did not identify the employees' activities or cost objectives.

The LEA must maintain time accounting records contemporaneously and in accordance with federal requirements to ensure that salaries and wages are accurately charged to the federal programs. In order to ensure that the LEA is properly maintaining time accounting records, the LEA must upload the time accounting records for the sampled employees' working on multiple activities or cost objectives for the months of April and May 2016. Furthermore, the LEA must update its time accounting policies and procedures and train management and staff on these procedures to ensure compliance with federal requirements.

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*The means by which a finding is resolved is the responsibility of the LEA unless specified in law. Authorized LEA staff may request suggestions from CDE staff on the resolution of findings.*



## Federal Program Monitoring 2015-16

### Notification of Findings

Willows Unified (11626610000000)

## Uniform Complaint Procedures

No program findings resulted from this monitoring review. No further action is required.

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**Willows Unified School District was monitored in the four areas:**

- Compensatory Education (CE)
- Fiscal monitoring (FM)
- English Learners (EL)
- Uniform Complaint Procedures (UCP)

**FINDINGS:**

- There were no findings for Compensatory Education

Recommendations:

- Single Plan for Student Achievement needs to be more in depth with program evaluation.
- School Site Council Meeting minutes were too generic; needed to be more specific in terms of what was discussed and the ending resolution if any.

- There were no findings for English Learners

Required:

- When a school has more than 15% of its EL population speak one language, schools are required to provide translated materials into that primary language.
- Report cards will need to be in Spanish for EL parents who request it be provided in their primary language.
- Director will meet with Hamilton city's Aeries person to help her get report cards translated into Spanish.

- There were no findings for Uniform Complaint Procedures.

- There was one finding for Fiscal Monitoring:

- FM 01 Timekeeping Requirements – Does Not Meet Requirements

(The LEA must provide two months of PARs for their multi-funded employees' and train multi-funded staff on the updated procedures on time accounting).

- How to resolve this?
  - Director of State & Federal Programs scheduled a PARs meeting for staff members who work on multiple activities or cost objectives.
  - Meeting was schedule Wednesday, March 30, 2016 at the District Office Conference room at 3:15pm.
  - Director went over the new guidelines and showed everyone how to complete their Personnel Activity Report.
  - Director will collect April and May of 2016 PARs from each member and submit that into CDE as growth that we have met and solved our finding.