



LOS ANGELES UNIFIED SCHOOL DISTRICT
Charter Schools Division

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INDEPENDENT CHARTER SCHOOL
ANNUAL PERFORMANCE-BASED OVERSIGHT VISIT
PREPARATION GUIDE 2024-2025
Attachment A

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 and supplemental information applicable to all LAUSD-Authorized Independent Charter Schools is accessible on the CSD website.

In accordance with Education Code § 47604.32, the CSD annually conducts at least one school site visit ("Annual Performance-Based Oversight Visit") that focuses on and evaluates charter school performance in the following four (4) 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 Independent Annual Performance-Based Oversight Visit. We hope this information will clearly communicate expectations and enable each school to make advanced preparations 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 information and insights:

- **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.
- **Document review**
- **Stakeholder focus groups** (as applicable, e.g., students, parents, employees, governing board members)
- **Classroom observations**
- **Site observation**
- **Visit debrief** with school leadership
- **Fiscal review**¹ (See section below on preparation for fiscal review)

¹ Note: The fiscal review component of the annual oversight visit may take place on a different day and/or at a different location

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 (4) 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 (4) 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 employee access, the charter school should email charterschools@lausd.org with the names and email addresses of employees to be added or removed from the Dropbox access.

PREPARATION OF DIGITAL FOLDERS

Charter school will organize the school's documentation for the first three (3) categories and those needed for the day of the visit in the following folders (see Appendix: *Organization of Digital Folders*).

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

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 timely review. Documents for the Day of Visit folder should be submitted **five business days prior to the annual oversight visit**.

Although some of the documentation requested is submitted as part of the Triannual submissions, please also 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 with Wi-Fi access
- Meeting space for the Oversight Visit Opening Meeting, Visit Debrief, and as applicable, Stakeholder Focus Group(s)

PREPARATION FOR FISCAL OPERATIONS DOCUMENTATION

As outlined 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 do not redact any fiscal documentation to be submitted to the CSD, with the exception of legal or personal confidential information (e.g., social security numbers).

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.

DAY OF VISIT DOCUMENTATION

- A. Visit Schedule
- B. Site Map
- C. Bell Schedule

(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.

- D. Updated Master Schedule (indicating latest date printed)
- E. Employee Roster
- F. Parent/Student Handbook (for current year)
- G. Response to Guiding Questions

I. GOVERNANCE DOCUMENTATION FOLDER

G1: Governance Structure and Compliance Monitoring

- A. **Organizational Chart** from approved charter and, 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. **California open meeting law training** (Brown Act)
- F. **Compliance Monitoring and Certification of Board Compliance Review** (most recent copy)
- G. **Twelve (12) months of Board Meeting Agendas and Minutes**

G2: Due Process

- A. **Student discipline policy** highlighting the areas related to due process procedures and including applicable forms
- B. **Employee discipline policy** highlighting the areas related to due process procedures and including applicable forms
- C. **Stakeholder complaint procedures** and applicable forms (for complaints outside the regulatory scope of UCP)
- D. **Uniform Complaint Procedures policy** and applicable forms (Resource: <https://www.cde.ca.gov/re/cp/uc/>)

G3: Responsive and Accountable Governance – Educational Program

Board meeting agendas, minutes, and/or documentation highlighting specific agenda items that demonstrate:

- A. The Governing Board reviews and/or approves:
 1. Local Control and Accountability Plan (LCAP)
 2. School data, including but not limited to, California School Dashboard Indicators, internal assessment data, attendance, and enrollment data
 3. 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
 4. As applicable, additional school plans (e.g., Comprehensive Support and Improvement (CSI)², Additional Targeted Support and Improvement (ATSI)³, 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

1. Policies and documented procedures that ensure compliance with all applicable credentialing, clearance and training requirements
2. Board meeting agendas, minutes, and/or documentation highlighting specific agenda items that demonstrate the board monitors staffing needs and compliance with all applicable credentialing, clearance, and training requirements.

B. Evaluation of Executive Leadership

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

² CSI: Per CDE requirements, the school is expected to complete the CSI prompts located in the Plan Summary of the LCAP, as applicable, and approved at the local level (school and LEA) no later than the first day of the 2025–2026 school year.

³ ATSI: Per CDE requirements, it is the expectation that ATSI plans be fully developed and approved at the local level (school and LEA) no later than the first day of the 2025–2026 school year.

3. Board meeting agendas, minutes, and/or documentation **highlighting** specific agenda items that demonstrate the 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 all school-based employees**, including but not limited to administrators, certificated and classified employees
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 FOLDER

A. A1-A10: California School Dashboard Indicators

Be sure to respond to the *Guiding Questions* regarding specific indicators, as applicable.

B. A11: Verified Data

Publisher’s growth report(s) of applicable verified data and/or internal assessment data for the 2023-2024 school year, covering the beginning-of-year to end-of-year period (e.g., Fall 2023 to Spring 2024). Include schoolwide data and applicable disaggregated student group data. (i.e., student groups of 11 or more students)

The information provided on internal assessments is to determine the charter school’s verified data implementation, as applicable. As part of renewal 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, AND OPERATIONS DOCUMENTATION

O1: Implementation of the Educational Program

A. Key Features of Educational Program Established in the Charter

1. Brief summary of how the key features are **currently implemented** with applicable references to the charter
2. Two to three 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

C. Student Achievement Data Analysis

Brief description of the school’s process for analyzing and responding to student achievement data

D. Professional Development Documentation

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

E. High School Only

1. Sample form(s) or other evidence of the school's 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 (9th grade only)
6. Advanced Placement Exam: Participation Rate and Passage Rate College acceptance and enrollment rates

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

A. Implementation of Differentiated Instructional Strategies

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 two to three 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

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):

1. DVR Summary Report
2. DVR Clearance Letter

C. Annual Self-Review Checklist

D. Professional Development Documentation

Two to three 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 Documentation**
Two to three 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 delegation of authority to SSC (agendas and minutes of both committees)
- D. **Foster Youth/Students Experiencing Homelessness**
Identification of Employee(s)/position(s) serving as the designee for foster students, per Ed. Code § 48853.5, and designee for students experiencing homelessness

O6: Clearances and Credentialing Compliance

As part of the *Annual Performance-Based Oversight Visit*, submit the following to the *O6: Clearances and Credentialing Compliance* digital folder:

- A. **Updated Certifications and Related School Information** (this should reflect updates to the school's Triannual submission)
 - 1. **Certification of Clearances, Credentialing, and Mandated Training 2024-2025:** Updated *Certification of Clearance, Credentialing, and Mandated Training 2023-2024* form ("ESSA Grid"), which includes any employees and/or vendors that were not included in the form submitted during the Triannual submission, and, as applicable, updated clearances, credentialing, and mandated training information.

To identify the updates in the *Certification of Clearance, Credentialing, and Mandated Training 2023-2024* form, adhere to the following:

- a. **Highlight** any new employees and/or vendors, and any new credentialing, clearances, and training information.
- b. Strike-through and **highlight** any employees and/or vendors that are no longer employed/contracted by the school.
2. **Employee Roster:** Current and complete roster that shows all current assignment(s) for each employee. If applicable, include a roster of central office employees.
3. **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.)
- B. **Updated Employee/Vendor Documentation:** Submit supporting documents for any employees and/or vendors that were not listed in the *Certification of Clearances, Credentialing, and Mandated Training 2024-2025* form provided during the Triannual submission, and applicable updated clearances, credentialing, and mandated training information (e.g., Criminal Background Clearance Certification, Credentials, Additional Authorizations, Mandated Training Documentation, and/or Vendor Certification). Organize the supporting documents as described in the *Preparation for Triannual Submission* section of the *Clearances, Credentialing, and Mandated Training 2024-2025 Guide*.
- C. **Updated 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.

To ensure adherence to HIPAA requirements and purposes, CSD staff will not review individual school employees 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.

Refer to the *Clearances, Credentialing, and Mandated Training 2024-2025 Guide* for additional information.

Review of Health and Safety Compliance Items⁴

Compliance Items 1 - *Health and Safety* digital 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, 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
 - Earthquake drills shall be practiced at least once each school quarter in elementary schools and at least once a semester in secondary schools.

⁴ The Health and Safety Compliance Items are expected to be evident at the charter school to ensure the protection of student and employee 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.**

- Fire drills shall be practiced not less than once every calendar month at the elementary level, at least four times every school year at the intermediate level, and not less than twice every school year at the secondary level.
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 one or more volunteer employee(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 (For school serving grades 7-12) The Suicide Prevention Lifeline Hotline and the 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 35179.6

Transparency and Stakeholder Information Compliance Items

Compliance Items 2 - Transparency and Stakeholder Information digital folder within the *Organizational Management, Programs, and Operations* folder.

1. **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) and (d)
 - c. **Pupil Suicide Prevention Policy** (grades 1-6 and/or grades 7-12, as applicable), requirements of Ed. Code §§ 215 and 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
2. **Provide evidence the following items are made available to stakeholders:**
 - a. **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 § 47605(c)(5)
 - b. **Approved Charter:** evidence the school provides access to the approved charter
 - c. **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(c)(5)
 - d. **Human trafficking prevention:** evidence the school informs parents/guardians of human trafficking prevention resources (grades 6-12), per Ed. Code § 49381
 - e. **Access to mental health services:** evidence the school provides notification of access to available mental health services, per Ed. Code § 49428
 - f. **Mental health resources poster:** 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. Pursuant to the District’s oversight obligations and as a means to conduct appropriate fiscal oversight of the charter school’s operations and 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 and related supporting documents⁵ for further review to assess whether charter school is complying with applicable law, District and charter requirements, including charter governing board-approved fiscal policies and procedures and optimal business practices. Please do not redact any fiscal documentation to be submitted to the CSD, with the exception of legal or personal confidential information (e.g., social security numbers).

1. **Most current** fiscal reports presented to the charter school’s governing board (provide reports presented at one of the meetings held in 2024-2025, 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

⁵ Supporting documentation includes, but is not limited to, approval documentation, copies of canceled checks (both the front and back), completed executed contracts, bidding documentation, purchase orders, invoices, proof of professional development/conferences or meeting agendas, sign-in sheets, itemized receipts, airline passenger ticket receipts, hotel folios, the charter school’s governing board-approved meeting agendas/minutes, credit card reconciliation reports, bank reconciliation reports, email correspondences or documentation evidencing the timing of the preparation and review of the credit card and bank reconciliation reports, and any and all documentation supporting that the expenses are for the school-related and authorized business expenses.

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 loans (including, but not limited to the 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 2024-2025 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., 2023-2024) 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 2023-2024 school year)
11. A copy of the most current fiscal policies and procedures
 - o The most current fiscal policies and procedures should include procurement guidelines, 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. Using the provided CSD template, a summary of the total compensation paid in Fiscal Year 2023-2024 (**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, but not limited to, CMO and any Related Parties. See Note under Item 15 below.

15. **Related Parties:**

Using the provided CSD template, if the charter operator maintains a relationship with a Related Party in Fiscal Year 2024-2025, as defined in the Note below (e.g., Sole members, Limited Liability Corporations (LLCs), Limited Liability Partnerships (LLPs) Foundations, family members, etc.), please provide the following information, as appropriate:

- i. A detailed description of the relationship between the charter operator and Related Party
- ii. The name and type of the related entity and/or individual (e.g., LLC, LLP, Foundation, or Non-Profit Public Benefit Corp., etc.)
- iii. Names of the members (LLCs/partners, LLPs/principals, Foundations, or Public Benefit Corporation), or individuals of the Related Party
- iv. Mailing address of the Related Party
- v. If applicable, the related school site of the Related Party (e.g., school facilities associated with LLCs, etc.)
- vi. Corporate status with the State of California (for-profit or nonprofit public benefit)
- vii. Copy of the current Bylaws and Articles of Incorporation/Articles of Organization of the Related Party
- viii. Copy of the current operating agreement, and/or partnership agreement between the Related Party and the charter operator
- ix. Date of formation/incorporation of the Related Party

NOTE: Transactions and conducted business activities between the charter operator and the Related Party carry the risk and potential for conflicts of interest. Pursuant to its oversight obligations, sample related party transactions may be selected and reviewed by the CSD as part of its fiscal oversight review process.

Related Parties may include the following: Affiliates, subsidiaries, parent entity, an individual or other party which are related by ownership. Or situations in which one party can control or 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 situations in which there is financial interest in the operations of the entity (through sales, leases, service agreements, loan agreements, etc.). If any of the below scenarios (#1-8) or any other related party relationship exists, please provide the above information (i through ix) for each identified Related Party (using the provided CSD template).

- 1) Does the charter operator have a Sole Statutory Member?
- 2) Is the charter operator a Sole Statutory Member of another entity?
- 3) Is there an entity or individual who holds an ownership interest in the charter operator or any of its properties or assets?
- 4) Does the charter operator hold an ownership interest in another entity or any of its properties or assets?
- 5) Are there any related LLCs, LLPs or foundations, or other applicable entities, which hold the title to properties, and/or leases to the charter school, charter operator, and/or CMO?
- 6) Are any of the managers, members, principals, owners, officers, directors, agents, or other representative of the Related Party related to (maintaining a familial or social relationship) any of the managers, members, principals, owners, officers, directors, agents, contractors, vendors, employees, or other representative of the charter school or charter operator?
- 7) Is there an entity or individual who exerts significant control or influence (e.g., decision-making authority) on the charter school, charter operator, and/or CMO?
- 8) Does the charter operator exert significant control or influence (e.g., decision-making

authority) over another entity?

16. Copies of any and all of the most current signed and executed agreements/contracts (***including attachments and exhibits that accompany the agreements/contracts***) within the last year (i.e., 2023-2024) or since the last update, whichever is later, 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 amount paid in Fiscal Year 2023-2024;
 - ii. The percentage and/or rate of the fees in the 2023-2024 and 2024-2025;
 - iii. The basis used to calculate the total fees in 2023-2024 and 2024-2025;
 - iv. The terms of the services provided;
 - v. Types of services provided; and
 - vi. A rationale for the percentage and/or rate of the fees and the basis used to calculate the total fees
 - o If the charter school does not pay management fees, please provide the following information in **Microsoft Excel format**, as applicable:
 - i. List of expenditure items and staff positions shared among the charter schools (e.g., salaries, benefits, general insurance expense, etc.);
 - ii. The cost allocation percentage for each school, if applicable; and
 - iii. The basis used to calculate the shared costs (e.g., pro-rata basis, calculated based on student enrollment)
17. If applicable, minutes of the meeting reflecting approval of the management fees, licensing fees, or any other fees pertaining to Item 16 above
18. 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**
19. 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: payees, check/debit transaction dates, check #/reference ID #, check/debit amounts, descriptions of each transaction, and names of CMO-operated schools, if applicable). If the charter operator utilizes a consolidated bank account, please submit a complete check register that includes all transactions
20. 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 and Microsoft Excel format** of all credit card transactions for the most current six months
21. 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 commercial cards by third-party payment processors, such as PEX cards, PayPal, Venmo, Zelle, Apple Pay, Google Wallet, etc. in **Microsoft Excel Format** that includes the last four digits of each account/card number, the legal name and the job title of each account/card holder, and their respective approved/authorized card limit(s)
22. 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
23. 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
24. The webpage address where the charter school posts:
- a. The Education Protection Account (EPA) revenue and expenditures report pertaining to the prior fiscal year (i.e., 2023-2024) (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 2024-2025
 - b. The current Audited Financials in accordance with LAUSD's Charter School Transparency Resolution
25. 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)
26. A copy of the new or renewed 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) within Fiscal Years 2023-2024 and 2024-2025
27. Using the provided CSD template, list the 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).⁶ 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. Current School Address;
 - iii. Address of the New/Expanded Property/Construction Site;
 - iv. New or Existing Site;
 - v. Purchase Date or Estimated Purchase Date;
 - vi. Construction Start Date;
 - vii. Estimated Project Completion Date;
 - viii. Projected Total Cost;
 - ix. Cost-to-date Amount;
 - x. Purpose of Project/Construction;
 - xi. Current Project Status;
 - xii. Financing Sources (description/amount); and
 - xiii. Estimated Move-In Date
28. If applicable, pertinent information and documentation pertaining to Employee Retention Credit (ERC), including but not limited to, all signed and executed claim applications and/or withdrawals, and the minutes of the charter governing board meetings reflecting the reviews and approvals of said applications or withdrawals and/or plans that has not been previously provided to the CSD, related to the following ***(please number and name the responses/files consistently with how the items are identified below)***:
- i. The date, amount, and documentation (e.g., a copy of the signed/executed IRS Form 941-X *Adjusted Employer’s Quarterly Federal Tax Return or Claim for Refund* or other forms as required by the Internal Revenue Service (IRS)) of the charter operator’s ERC claim application;
 - ii. Minutes of the meeting reflecting approval of the charter operator’s ERC claim application;
 - iii. The date, amount, and communication and/or correspondence by/with the IRS confirming approval of the charter operator’s ERC claim;
 - iv. The charter operator’s basis in meeting the eligibility for the ERC application:⁷
 - 1) fully or partially suspended operations due to federal, state, or local governmental orders or proclamations limiting commerce, travel, or group meetings due to COVID-19; or
 - 2) a significant decline in gross receipts during the calendar quarter;
 - v. The amount(s) and form/method (e.g., Check, ACH, credit to employer tax liabilities, etc.) of the ERC that has been received by the charter operator to date, if any;
 - vi. If applicable, the date and documentation pertaining to the charter operator’s ERC claim withdrawal with the IRS; and
 - vii. If applicable, provide information and documentation relating to any disallowance letters issued

⁶ Please note that changes in location/address of operation or expansion to one or more additional sites may constitute a Material Revision. Please communicate with the assigned CSD Administrator, as appropriate. Refer to *LAUSD Policy and Procedures for Charter Schools*.

⁷ <https://www.irs.gov/coronavirus/employee-retention-credit>

or audits performed by the IRS or other federal government agencies pertaining to the charter operator's ERC

29. Using the provided CSD template, 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 impact⁸ (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 estimated⁹ 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.

⁸ 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.

⁹ 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 “2024-2025” folder and create the following **subfolders**:

> **Annual Oversight Visit**

(Documents for Categories I, II, and III submitted ten (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**

> **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 five (5) business days prior to the oversight visit)*

> **Triannual Submission**

> **T1**

> **T2**

> **T3**