

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

March 31, 2022

Dr. Michael Dodson
Oakland Military Institute College Preparatory Academy
3877 Lusk Street
Oakland, CA 94608

Dear Dr. Dodson,

The Fiscal Crisis and Management Assistance Team (FCMAT) has been engaged with the Oakland Military Institute (OMI) since January 2020 for assistance on numerous operational issues, including fiscal and human resources. Since that time, FCMAT and OMI staff have worked closely to strengthen the school's internal controls, processes, procedures, and systems. It is imperative for OMI staff to continue building on these efforts.

The following includes the accomplishments achieved since January 2020:

1. Job Descriptions
 - a. FCMAT assisted the human resources manager to overhaul, develop, and modify job descriptions for all civilian staff at OMI. This will be an ongoing project as job functions within job descriptions can change at any time. OMI administrative staff should review these job descriptions with staff annually. This can also aid in the development of expectations and evaluations of staff.
2. Salary Schedules
 - a. FCMAT developed salary schedules for certificated, classified, confidential, and management staff. Along with the certificated salary schedule, stipends also were developed based on OMI's needs. OMI administration should review this annually and make changes where necessary. Once changes are identified, OMI will need to seek board approval to finalize the salary schedules.
 - a. Due to the transition from a military superintendent to a civilian superintendent, effective July 2021, FCMAT developed salary comparisons and a salary schedule. The salary schedule was provided to the board for their consideration to ensure the compensation is appropriate and competitive.
3. Employee Handbook
 - a. FCMAT assisted OMI in updating the board-approved employee handbook. OMI will need to update this handbook at least annually to ensure compliance with the law. The employee handbook will need to be shared with all employees annually.

4. Fiscal Health Risk Analysis (FHRA)
 - a. On September 15 - 17, 2021, FCMAT conducted interviews, collected data, and reviewed documents to complete FCMAT's FHRA for charter schools. The FHRA is a snapshot of OMI's overall operational health and will help evaluate fiscal health and risk of insolvency in the current and two subsequent fiscal years. The results of the FHRA were discussed in detail with the superintendent on February 3, 2022.
5. On/Off Boarding
 - a. FCMAT provided OMI with sample checklists to ensure all staff complete the appropriate on/off boarding process. This also ensures that the correct employee documentation is in place for every civilian employee at OMI. Prior to the implementation of these checklists, some employees had no documents in their employee file.
6. Employee Files
 - a. FCMAT assisted the human resources manager with the development and maintenance of OMI employee files. Prior to this review, some employees did not have the appropriate documentation in their employee files.
7. Credentialing
 - a. During the 2020-21 fiscal year, FCMAT worked extensively with OMI to ensure certificated staff held the appropriate credential or were in the process of obtaining the appropriate credential. This was done to ensure compliance with Assembly Bill (AB) 1505.
8. Cabinet Meetings
 - a. FCMAT worked with both OMI superintendents to develop cabinet executive team meetings. These meetings are a way to increase communication among the executive staff. The meetings are held weekly, with topics supplied to the executive assistant the day before the meeting.
9. Strategy Meetings
 - a. FCMAT worked with both OMI superintendents and Dr. Sun, OMI board consultant in bi-weekly strategy meetings, which were higher level meetings where board meetings, personnel issues, contracts and planning discussions occurred.
10. Board Calendar
 - a. FCMAT worked with the executive assistant and provided a sample yearly board calendar. This calendar included important dates on which certain items are required to be board approved in the following areas: instruction, business, human resources, and facilities.
11. Human Resources Assistance (FCMAT provided regular assistance in the following areas. This was typically done via a phone call.)
 - a. Workers' compensation
 - b. Benefits
 - c. Average daily attendance

- d. Sick leave
 - e. Discipline
 - f. Termination
12. Recruitment
- a. FCMAT assisted the human resources manager in developing a recruitment process for certificated staff. This included going to career fairs at county offices of education, contacting universities and attending their career fairs, and recruiting from credentialing programs.
13. Human Resources Training/Resources
- a. FCMAT provided several resources for operational staff to attend training, including:
 - i. Chief business official (CBO) training
 - 1. <https://www.casbo.org/learn-grow/events/bel-program/>
 - 2. <https://rossier.usc.edu/programs/pd/school-business-management/>
 - 3. <https://www.acsa.org/Professional-Learning/Academies>
 - 4. Association of California School Administrators (ACSA) Personnel Institute
 - 5. School Services of California (SSC) training / Governor's Budget workshops
 - ii. California Association of School Business Official (CASBO)
 - iii. California School Boards Association (CSBA)
14. Payroll
- a. FCMAT assisted OMI through State Teachers' Retirement System and California Public Employees' Retirement System audits.
 - a. FCMAT suggested payroll system enhancements.
15. Personnel Action Form
- a. FCMAT developed a sample personnel action form that should be implemented by OMI for use in creating additional positions outside of the organizational chart. Ideally, a requestor would work with Human Resources and Business when requesting a new position. Human Resources should ensure there is an approved job description and salary schedule when requesting a new position. Business should identify the appropriate funding for the position and determine if it is one-time or ongoing. Approval should then come from the superintendent, and then a request for a new position added to the next board agenda for approval.
16. Board Meetings
- a. FCMAT attended OMI board meetings to help answer questions and present information during times that administration was not available or did not have subject matter knowledge.
 - b. FCMAT ensured that appropriate information was brought to the board on payroll and vendor warrants as well as personnel changes.

17. Board Policies
 - a. FCMAT assisted OMI in drafting several board policies as the school begins to implement a new policy manual. One such policy, the Reserve Policy, will be critical as the school rebuilds its financial viability and no longer must rely on outside financing during the fiscal year to cover cash flow shortages.
18. Fiscal Policies and Procedures Manual
 - a. FCMAT assisted OMI in its update to the board-approved fiscal policies and procedures manual. OMI will need to update this manual regularly to ensure compliance with the law and OMI practices. The manual will need to be shared with employees regularly.
19. Financial System Conversion
 - a. FCMAT helped OMI to identify and implement an integrated financial and human resources system created for local educational agencies such as OMI. The school entered into an agreement in early fall and transitioned financial activities on October 1, 2021, and payroll/human resources on January 1, 2022.
 - b. FCMAT developed a Standardized Account Code Structure (SACS)-compliant chart of accounts and prepared the journal entry to bring the first quarter data for 2021-22 into the new SchoolAbility system.
 - c. FCMAT participated in weekly implementation meetings to ensure successful implementation of the school's new system.
20. Closing the Books, 2020-21
 - a. FCMAT was a major contributor to the year-end closing process for the 2020-21 fiscal year, assisting in setting up accounts receivable, reconciling balance sheet accounts, and identifying allowable expenditures for restricted program funds (e.g., Title I, Elementary and Secondary School Emergency Relief (ESSER) I).
21. Adopted Budget 2021-22
 - a. FCMAT greatly assisted in the budget development process for the 2021-22 fiscal year, beginning with the preliminary budget presented in April 2021. Because the school was using QuickBooks (a system without budgeting tools), FCMAT developed an Excel budget workbook for the school's use with restricted resource detail that could be used to accurately provide for the 2021-22 budget. FCMAT also assisted the educational team with the preparation of the school's Local Control Accountability Plan (LCAP) and with attendance projections based on the school's planned enrollment.
22. First and Second Interim 2021-22
 - a. FCMAT greatly assisted in the first and second interim budget reporting process for the 2021-22 fiscal year, which was prepared using the school's new financial system.
23. Projection-Pro Software
 - a. Multiyear financial projections – FCMAT provided one-on-one training on the Projection-Pro software for the school's use in developing its multiyear financial projections accurately by funding resource.
 - b. Cash flow projections – FCMAT trained the chief financial officer (CFO) on how to accurately prepare a cash flow projection using the Projection-Pro software.

24. Technical Assistance

- a. FCMAT reviewed the school's financial transactions regularly and provided technical assistance whenever necessary (e.g., balanced journal entries, reclassification of expenditures to correct funding accounts, assistance with bank reconciliations). FCMAT communicated deadlines and other information timely to the CFO and superintendent whenever known. Finally, the new CFO was trained on school funding to increase knowledge of K-12 education funding and school accounting rules.

While this is not an all-inclusive list, and does not include 2022-23 budget development, which will include much of our remaining time at OMI, it does provide an overview of the wide variety of areas FCMAT has been involved in while assisting OMI since January 2020. FCMAT appreciates this partnership and learning opportunity. Much has been accomplished since January 2020. As FCMAT's time with OMI ends June 30, 2022, the team remains available by phone or email if you have any questions or need assistance.

Sincerely,



Michelle Giacomini
Deputy Executive Officer