Bellflower Unified School District

Has Not Used Its Significant Financial Resources to Fully Address Student Needs

June 2022
June 23, 2022

2021-108

The Governor of California
President pro Tempore of the Senate
Speaker of the Assembly
State Capitol
Sacramento, California 95814

Dear Governor and Legislative Leaders:

Located in Los Angeles County, the Bellflower Unified School District (Bellflower) has amassed a significant financial reserve—as much as $83 million in fiscal year 2020–21, which far exceeds the minimum amount the State requires. Bellflower consistently has not spent the amount it and its Board of Education (board) had determined was necessary to provide services to its students. Over the last six years, Bellflower could have used some of its available funding to address students’ needs and ensure that it consistently and adequately provided special education services to its students with disabilities.

The imbalance between budgeted and actual spending results, in part, because the district has not clearly communicated its actual spending and available funding to the board, which has reduced the board’s ability to provide effective leadership and oversight. Meanwhile, Bellflower’s students’ math test scores on statewide assessments were below average, and although Bellflower’s graduation rate was higher than the state average, many graduating students were not prepared for college or careers.

Bellflower also has not consistently provided required services and support to students with disabilities. According to decisions the Office of Administrative Hearings issued, Bellflower did not assess students who demonstrated indicators of need or did not provide the services that students’ Individualized Education Programs called for. By not providing these mandated services, the district deprived students of their rights to access equal education.

Finally, the district did not always comply with laws intended to ensure transparency, such as not responding to requests for public records and not consistently complying with open meeting laws. To address these concerns, we made several recommendations to improve Bellflower’s processes.

Respectfully submitted,

MICHAEL S. TILDEN, CPA
Acting California State Auditor
### Selected Abbreviations Used in This Report

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<td>CPA</td>
<td>certified public accountant</td>
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Summary

Results in Brief

Located in Los Angeles County, the Bellflower Unified School District (Bellflower) is overseen by a five-member Board of Education (board). The board selects a district superintendent and together they set the district’s direction and ensure its accountability to the public. Although Bellflower has had a 15 percent decline in student enrollment since fiscal year 2015–16, its annual general fund revenue has generally remained steady. Nonetheless, Bellflower has consistently spent less than the amounts that its board has approved in its annual budget to meet the needs of its students. Further, the district’s reports to its board and the public have understated its growing financial reserves, which—at $83 million in fiscal year 2020–21—are significantly larger than the minimum amount that the State requires.

Bellflower has not clearly communicated its actual financial position and spending to its board, limiting the board’s ability to provide effective oversight and ensure that the district is meeting the needs of its students. Bellflower spent from 9 percent to 31 percent less than it budgeted in each of the last six fiscal years. In other words, it repeatedly did not spend what it and its board had determined was necessary to provide the services its students required. Bellflower stated that it has used a conservative approach toward budgeting and spending to prepare for worst-case scenarios. However, we are concerned that its current students may not be receiving services they need under this approach. For example, Bellflower’s students’ scores on the most recent available statewide math tests were below California’s average. Further, the California Department of Education (Education) website indicated that only 39 percent of Bellflower’s graduating students were prepared for college or careers in fiscal year 2018–19.

Moreover, Bellflower has not consistently provided required services and support to students with disabilities. An indicator of this inconsistent support is the substantiated complaints that parents have made about Bellflower. When a student’s parents or guardians are unable to resolve issues related to special education with a school district, they can file a complaint that may be heard by the Office of Administrative Hearings (Administrative Hearings) in the Department of General Services. Administrative Hearings decided 15 cases involving complaints with Bellflower in the past five years—a disproportionally high number compared to other school districts that serve more students with disabilities. In 14 of the 15 complaints involving Bellflower, Administrative Hearings ruled that the district did not comply with one or more areas of special education law. Specifically, Administrative Hearings
determined that Bellflower did not change services or make accommodations for students who were struggling to access their education, did not include measurable goals in students’ special education programs, or did not perform evaluations to determine whether students required special education services when it had evidence that such evaluations were warranted. Education also found instances of noncompliance when it investigated complaints that Bellflower had violated special education laws.

Bellflower also did not adequately mitigate disruptions to education caused by the COVID-19 pandemic. After closing its schools for in-person instruction beginning in March 2020, the district did not directly communicate with its students’ families about distance learning until four months later, in late July 2020. Further, it did not take steps to adequately mitigate learning loss for English learners, foster youth, students who were experiencing homelessness, and students receiving special education services. For example, many parents who are not fluent in English expressed frustration during the school closures that they were unable to help their children learn because the district had not translated their children’s assignments and education platforms.

Finally, Bellflower has not always complied with state laws that require transparency and has missed opportunities to improve its communication with the public. For example, the district did not respond to three of the 10 requests for public records we reviewed that it received in 2021, which is a violation of the California Public Records Act (Public Records Act). With four of the remaining seven requests, the district did not respond within the required time frame, did not adequately fulfill the public records request as required, or both. Bellflower also limited transparency and the public’s opportunity to address the board on closed session meeting topics when it did not comply with requirements to disclose certain information about its closed sessions. Moreover, the district did not always indicate where members of the public could review key planning documents before scheduled public meetings, which it must do according to state law. When the district is not transparent, it limits the public’s ability to participate in its decision making and provide informed feedback on its plans to improve student performance and increase student success.

**Agency Comments**

Although the district disagreed with some of our conclusions, it agreed to work with its board to discuss our recommendations and formulate action plans for continued improvement.
Recommendations

The following are the recommendations we made as a result of our audit. Descriptions of the findings and conclusions that led to these recommendations can be found in the Audit Results section of this report.

To ensure that it provides its board with an accurate accounting of its available funds, Bellflower should improve its budgeting practices by December 2022. Specifically, the district should evaluate its spending to date every month and more accurately estimate the planned expenditures it includes in its budgets.

To ensure that its board has a clear understanding of the district’s financial position and of the unassigned funds available for programs and services for students, Bellflower should, by August 2022, revise its process for presenting its budget to the board for approval. The revised process should require district staff to present a financial overview that compares year-to-date budget amounts to year-to-date actual spending amounts.

To increase transparency, the board should, by August 2022, adopt a policy for Bellflower to have its financial auditor present the district’s annual audited financial statements at a board meeting, along with an explanation of the district’s financial health. Further the policy should also require the financial auditor to present the budget-to-actual comparison from the district’s audit report and require district staff to explain variances.

To ensure that Bellflower is not underinvesting in its current students, the board should adopt a general fund reserve policy by August 2022 that establishes a healthy but reasonable reserve amount (target reserve) for the district. It should require Bellflower’s staff to use the target reserve when determining funding available for the services the district provides, and staff should ensure that the budget presents any actions necessary to maintain the target reserve.

To ensure that it is providing consistent and adequate services to its students with disabilities, Bellflower should review all its current Individual Education Programs (IEPs) before December 2022. As part of its review, the district should validate that student IEPs comply with legal requirements and that it is providing the services listed on the IEPs. In the future, the district should, as part of its annual review of IEPs, ensure that the IEPs comply with legal requirements and that it is providing the services listed on the IEPs. Bellflower should also take steps to ensure that it has a robust process for identifying students who may have a disability and to appropriately and promptly evaluate those students.
To ensure that it provides consistent and adequate services to all students with disabilities, by October 2022 Bellflower should develop a process to review any instances of noncompliance that either Administrative Hearings or Education identifies, determine the reason for that noncompliance, and establish protocols to address similar problems in the future.

To ensure that Bellflower is prepared in the event of school closures in the future, by October 2022 Bellflower should amend its contingency plan to define roles and responsibilities for district staff, including identifying staff who will be responsible for communicating about school closures and distance learning as well as how those communications will be disseminated. Additionally, Bellflower should include in its contingency plan the district’s method for ensuring that it provides equitable access to distance learning for English learners, foster youth and youth experiencing homelessness, and students receiving special education services.

To ensure that it complies with the Public Records Act, Bellflower should do the following by August 2022:

- Respond appropriately, including redacting confidential information as authorized or required by state law, to the requests we identified in which the district did not provide all the requested documents.

- Require that staff involved in responding to requests receive Public Records Act training.

- Develop formal detailed procedures to ensure that staff track and respond to all requests for records in full compliance with the Public Records Act.

- Establish policy and procedures to retain accurate records and supporting documentation to demonstrate its full compliance with all requirements of the Public Records Act.

To ensure that its board meetings comply with all Ralph M. Brown Act requirements, Bellflower should do the following by August 2022:

- Establish a process to verify that its board meeting agendas include an accurate listing of all closed session topics the board expects to discuss, including required descriptions.

- Offer the opportunity for members of the public to directly address the board before or during consideration of each action item on the agenda and ensure that meeting minutes reflect the comments received.
To ensure compliance with state laws and to improve transparency and communication with the public, Bellflower should do the following by August 2022:

- Before all board meetings, provide the board and the public with the same documentation, such as detailed reports of expenditures and full information on budget revisions, except to the extent such information is confidential and exempt from public disclosure by state law.

- Include its local control and accountability plan and achievement plans as part of the agenda that it posts online for any board meetings in which it intends to discuss the plans.
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Introduction

Background

The Bellflower Unified School District (Bellflower) is located in south Los Angeles County and operates 10 elementary schools, two high schools (both grades seven through 12), one continuation high school, one home education academy, and one community day school. Bellflower’s Board of Education (board) consists of five members who are elected by the community to provide leadership and citizen oversight of the district and to ensure that the district is responsive to the values, beliefs, and priorities of the community. The board selects a superintendent to oversee the district’s day-to-day operations. Together, the board and superintendent work to set the direction for the district, establish its organizational structure, and ensure its accountability to the public.

Bellflower’s student enrollment for fiscal year 2020–21 was 10,700, a decline of 15 percent from fiscal year 2015–16. The text box provides information about the students Bellflower serves. As Figure 1 shows, state and county enrollments also fell during this period, albeit by smaller percentages. News media sources have reported concerns recently regarding declining enrollment across the State, including declines of more than 15 percent at some school districts, which has spurred the Governor and the Legislature to consider changing how the State funds education to mitigate fiscal impacts of declining enrollment. However, as of this report, no changes to the state funding process have been made.

Bellflower’s Revenue and Expenditures

Despite Bellflower’s declining enrollment, its general fund revenue has generally remained steady during the last six fiscal years. As Figure 2 shows, the district’s primary source of funding is the State’s local control funding formula (LCFF), which represents roughly 80 percent of its general fund revenue. Under LCFF, school districts receive base funding that they can use for any local educational purpose, as well as additional amounts (known as supplemental and concentration funds) based on the proportionate numbers of students they serve who are English learners, youth in foster care, and youth from households with low incomes. The district’s total general fund revenue increased from $144 million in fiscal year 2015–16 to $166 million in fiscal year 2020–21. However, this increase was largely the result of the district’s receipt of $17 million in funds related to the COVID-19 pandemic (pandemic), as we discuss below.

Bellflower’s Student Population

Bellflower enrolled 10,700 students in fiscal year 2020–21.
- More than 70 percent, or 7,700 students, were eligible for free or reduced-price meals.
- About 17 percent, or 1,800 students, were designated English language learners.
- About 15 percent, or 1,600 students, had disabilities.

Source: California Department of Education.
For fiscal year 2020–21, Bellflower had $142 million in general fund expenditures. Of this amount, $113 million, or 80 percent, was for employee salaries and benefits. Figure 3 shows the categories of expenditures.

In March 2020, the Governor declared an emergency because of the pandemic. The federal government and the California Legislature passed several laws to provide monetary relief to school districts. These laws allocated $67 million in pandemic-related funding to Bellflower. As we indicate above, it received $17 million in fiscal year 2020–21, of which it spent about $12 million during that year. We discuss the district’s use of these funds in the Audit Results.

**Oversight of California’s School Districts**

In fiscal year 2013–14, when they implemented the LCFF process to apportion funding to school districts, California lawmakers also shifted responsibility for school district accountability from the State to local stakeholders and board members. The LCFF process requires each school district to develop and annually update a local control and accountability plan (LCAP) that describes the district’s annual goals, services, and expenditures to address state and local priorities. A key requirement each district must follow when it develops its LCAP is gathering input from the public through parent advisory committees as well as parents, students, teachers, principals, administrators, school personnel, and the local community. Essentially, the public provides oversight of the school district by reviewing and giving input on the district’s draft LCAP, while the district is accountable to both the public and its board for carrying out the actions in the LCAP.
In addition to the public, the California Department of Education (Education) and county superintendents each play a role in overseeing school districts. Education collects and reports student data, such as enrollment information; provides accountability through annual updates to the California School Dashboard (dashboard), a tool that reflects how districts are performing in various priority areas defined in law; and conducts compliance monitoring to ensure that districts spend funding in accordance with the law. It is also responsible for investigating and resolving special education complaints it receives related to districts. Consistent with federal law, Education has established two complaint processes: one that is internal through Education and one that functions through an agreement with the Office of Administrative Hearings (Administrative Hearings), an independent office housed within the Department of General Services (General Services). Figure 4 describes these two separate complaint processes.

**Figure 2**
Bellflower Receives Most of Its General Fund Revenue Through LCFF

Source: Bellflower’s audited financial statements and accounting records for fiscal years 2015–16 through 2020–21.
County superintendents review and approve school districts’ budgets and LCAPs. In Los Angeles County, the superintendent is supported by the staff at the County Office of Education. County superintendents may provide recommended amendments to the LCAPs; however, they have no role in ensuring that school districts implement the approved LCAPs. In addition, county offices are generally responsible for processing their school districts’ expenditures, including determining whether the districts have properly authorized the expenditures and assigned them to the correct fund. For example, a county office determines whether a district has the funds available to cover the total amount of its payroll and has used the correct funding sources based on each employee’s position.
Figure 4
Education Is Responsible for Two Special Education Complaint Processes

**EDUCATION’S COMPLAINT PROCESS**

- Education receives a written complaint that a district may have violated special education law or regulation.
- Education screens the complaint to ensure that all necessary information is included and, if not, it contacts the complainant to obtain the missing information. Once it receives all the information, it assigns an investigator to the complaint.
- Education notifies the complainant and the district that it is investigating the allegation(s).
- Education’s investigator requests the district to respond to the complaint by providing documentation addressing the allegation(s).
- The investigator completes the investigation, including reviewing documents, interviewing relevant parties, and making school site visits if necessary.
- The investigator determines whether the district has violated special education law and completes a written report, which Education mails to the involved parties within 60 days of receiving the complete complaint request.

**ADMINISTRATIVE HEARINGS’ COMPLAINT PROCESS**

- Administrative Hearings receives a complaint from a family or district when they disagree about special education requirements.
- If the parties agree to mediation, the complaint goes to mediation.
- If mediation is unsuccessful, or if the parties do not agree to mediation, the complaint goes to a due process hearing, where an administrative law judge oversees a trial-like process to determine the outcome of the complaint.
- After hearing witness statements and seeing accepted documented evidence, the administrative law judge determines whether the district met special education requirements.
- If a party disagrees with the decision, the party may file an appeal in a state or federal court.

Finally, all California school districts have access to the Fiscal Crisis and Management Assistance Team (FCMAT). FCMAT’s primary mission is to assist K–14 educational agencies in identifying, preventing, and resolving financial, operational, and data management challenges. FCMAT provides services to help avert fiscal crisis but also to promote sound financial practices, create efficient organizational operations, and train and develop high-level business staff. In most cases, school districts or county offices ask FCMAT for help. In addition, the State’s fiscal year 2018–19 budget authorized additional funding for FCMAT to provide more proactive and preventive services to fiscally distressed school districts. As a result, FCMAT identified situations in which it would engage school districts or county offices, such as when a county office designates a school district as a lack of going concern—a designation that county superintendents can apply to a school district if they believe the school district may be unable to meet its financial obligations for the current or two subsequent fiscal years.

Oversight of Fiscally Independent School Districts

State law allows a school district to bypass county office oversight of most of its expenditures, other than debt service, if the state superintendent of public instruction (state superintendent) grants that district fiscal independence. Fiscally independent districts are authorized to issue their own payments for expenses rather than being dependent on county offices to provide oversight and make payments. Figure 5 shows the process through which a school district may become fiscally independent. FCMAT conducted a survey of county offices in February 2020 and determined that only 10 school districts in California were fiscally independent. This number does not include Bellflower, whose continued status as a fiscally independent school district is a matter of ongoing litigation.

The state superintendent granted Bellflower fiscal independence effective July 1, 2016. However, in June 2019, the Los Angeles County Office of Education (LA County Office) recommended that the state superintendent revoke Bellflower’s fiscal independence. In its recommendation to the state superintendent, the LA County Office cited its staff’s findings regarding Bellflower’s cash reconciliation and budget assumptions, financial control weaknesses that a third-party accounting firm had identified, and findings from Bellflower’s annual financial audit report. The state superintendent agreed with the LA County Office’s recommendation and revoked Bellflower’s fiscal independence effective July 1, 2019. However, Bellflower did not agree or comply with the revocation and has continued to operate as a fiscally independent district.
In early June 2020, the LA County Office filed a lawsuit to compel Bellflower to comply with the state superintendent’s revocation of its fiscal independence, a matter that was pending at the time of our audit. In mid-September 2020, the LA County Office used its authority under state law to designate Bellflower as a lack of going concern. In the written notice to Bellflower, the LA County Office stated that the district had ignored the state superintendent’s revocation order, refused to comply with its directives related to oversight, and denied it access to its fiscal records. Bellflower disagreed with and appealed to Education about the lack of going
concern designation in September 2020 and Education denied the district’s appeal. Bellflower filed a lawsuit in early November 2020 asking the court to direct the LA County Office and the state superintendent to desist from claiming that it might be unable to meet its financial obligations in the current fiscal year. The two lawsuits have been consolidated and are currently awaiting trial. Because the revocation process is a pending legal matter, we did not review this as part of the audit.
Audit Results

Bellflower Has Not Presented Accurate Financial Information, Which Hindered Its Board’s Efforts to Address Student Needs

Since fiscal year 2015–16, Bellflower has consistently spent less than it budgeted each year to provide services to its students. The district overstated its expenditures in its budgets and interim financial reports to the board and the public, limiting the ability of both to assess its actual spending. Because Bellflower has spent less than budgeted, its unassigned general fund balance—the amount of money it has available to spend on any activity—has grown considerably, reaching $83 million by the end of fiscal year 2020–21. In fact, Bellflower’s current reserve is 42 percent of its total expenditures—significantly higher than the 3 percent minimum amount that state law requires.

Neither underspending nor a growing fund balance are inherently problematic. However, Bellflower’s failure to clearly communicate its true financial position to its board has limited the board’s ability to provide effective oversight and to ensure that the district is meeting the needs of its students. In fact, Bellflower’s students have struggled on some indicators of academic performance, suggesting that the district should devote at least part of its unassigned general fund to providing additional resources and services. Bellflower’s underspending and growing general fund balance will be difficult for the board to address until the district begins presenting it and the public with clear and accurate information about its financial position.

Through Its Budgets and Financial Reports, Bellflower Has Frequently Misrepresented Its Spending to the Board and the Public

Bellflower’s annual budget represents the collective efforts of the district, its board, and its residents to determine the expenditures necessary to meet the needs of its students given the district’s available funding. Each year, Bellflower develops a budget that identifies its proposed general fund expenditures and estimated revenue for the next fiscal year, together with its estimated actual expenditures and revenue for the current fiscal year. State law requires each school district to present its proposed budget at a public meeting and to identify the expenditures necessary to implement its LCAP. It also requires each school district to obtain its board’s approval of its budget. These processes are intended to ensure that a district’s spending reflects the needs of its students within the constraints of available funding.
Nonetheless, in each year since fiscal year 2015–16, Bellflower has spent less on providing services to its students than the amount its board approved in its annual budget. Figure 6 shows the levels of spending compared to the final approved budget amounts during the past six fiscal years. In the first four of these years, the district spent roughly 9 percent less than it had budgeted to meet the needs of its students, while in fiscal years 2019–20 and 2020–21, that gap rose to 16 percent and 31 percent, respectively. Although Bellflower received $17 million in fiscal year 2020–21 for pandemic relief and spent $12 million of those funds, the district’s underspending of pandemic relief funds was 8 percent of the spending gap during that fiscal year. Moreover, Bellflower consistently underspent in categories that directly impact students, such as books and supplies, and salaries and benefits for teachers. Underspending its budgeted amounts so consistently and in such important categories raises questions about how well the district is meeting its commitments to its students.

Further, Bellflower provided overstated expenditure information to its board regarding its actual spending need throughout the fiscal year. Each June district staff present—and the board approves—a budget before the next fiscal year starts, which the district refers to as its original budget. Then, during the year, the district adjusts its budgeted revenue and expenditures as more information becomes available, ultimately yielding a budget that it refers to as the final budget. However, despite increasing its planned spending during the fiscal year, the district has rarely spent the increased

**Figure 6**
Bellflower Spent Less Than It Budgeted During Fiscal Years 2015–16 Through 2020–21

Source: Bellflower’s audited financial statements for fiscal years 2015–16 through 2020–21.
budgeted amounts, as Figure 7 shows. In fact, over the last six years, Bellflower increased its budgeted expenditures by a total of $128 million, $104 million of which it never spent. This pattern of obtaining budget authority for additional expenditures but never spending most of the increases is misleading.

Figure 7

Although Bellflower Regularly Increased General Fund Budgeted Expenditures During the Fiscal Year, It Often Did Not Spend the Increases or Its Original Budget Amounts

![Figure 7](image)

Source: Bellflower’s budgets and audited financial statements for fiscal years 2015–16 through 2020–21.

* Bellflower increased its budget in fiscal year 2020-21 because it received pandemic funding from the Learning Loss Mitigation Fund, Expanded Learning Opportunities Grant, and other sources, but its actual spending remained flat.

Bellflower has also provided misleading interim financial reports to its board. State law requires that districts submit two interim reports to their governing bodies for approval during the year. These reports compare the status of their actual spending to the budgeted amounts and must include whether the district will be able to meet its financial obligations. All of Bellflower’s interim reports since December 2018—like all of its budgets during that same period—have shown projections of deficit spending and declining fund balances. However, the district’s actual revenue and expenditures are significantly different from its projections. For example, in its fiscal year 2018–19 interim report in December 2018, district staff projected that Bellflower’s deficit spending of $34 million would reduce its unassigned general fund balance to $29 million by the end of fiscal year 2020–21. However, the district’s projections of deficit spending were overly conservative, and actual spending resulted in a surplus that grew the unassigned general fund balance to $83 million. We discuss the district’s general fund balance in more detail below.
Bellflower Has Amassed a Significant Unassigned General Fund Balance

A school district’s total general fund balance can contain funding that falls into a number of classifications, some of which we describe in the text box. For instance, a district must use its restricted funds for the specific purposes for which they were intended, such as providing students with food services and special education services. In contrast, a district can use its unassigned funds for any purpose that aligns with its mission and goals. Largely because it has consistently underspent its budgeted amounts, Bellflower has amassed a significant unassigned general fund balance, as Figure 8 shows.

Since fiscal year 2015–16, the district’s planned expenditures and unassigned general fund balance have increased despite its steady revenue and falling enrollment. One of Bellflower’s justifications for significantly increasing its unassigned general fund balance is its belief that its state funding will be reduced because of its falling enrollment and that it will need its accumulated unassigned funds to maintain student services and to avoid having to cut student programs as it had to do in the past. However, we do not find Bellflower’s justification compelling: although its enrollment has fallen for the last six years, its unassigned general fund balance has increased by $39 million during this same period. Given that the district has not needed to use its general fund balance to compensate for a loss in revenue in recent years, we do not understand why it anticipates needing to do so in the near future. Moreover, the Governor and the Legislature are currently considering changing the State’s approach to funding education to mitigate the fiscal impacts of declining enrollment.

Bellflower’s unassigned general fund balance exceeds both the minimum reserve amount that state law requires and the minimum amount that the Government Finance Officers Association’s (GFOA) best practice recommends. Under state law, school districts of Bellflower’s size must maintain a reserve of at least 3 percent of their total expenditures. However, Bellflower’s current reserve is 42 percent. The GFOA recommends that general purpose

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1 The State and the federal government allocated Bellflower $67 million in COVID-19 relief funding, as indicated in the Introduction. However, the district has not yet received all of this funding and the amounts it has received do not impact its general fund unassigned balance because the funding is restricted and not unassigned. We discuss the status of the district’s spending of these funds later in the report.
government entities maintain a general fund reserve of no less than two months—or 17 percent—of their general fund operating expenditures. Bellflower’s unassigned balance of $83 million represents over seven months of general fund expenditures or more than three times GFOA’s guidance. To inform its fiscal decision making, a district can adopt a reserve fund policy that establishes the ideal amount of funding it will maintain in its reserves, and GFOA recommends establishing a formal policy. However, Bellflower does not have such a policy.

Bellflower’s problematic budgeting processes have hindered the board and the public from easily knowing that the district was accumulating a significant unassigned general fund balance. The original budgets

Figure 8
Bellflower’s Unassigned General Fund Balance Is Growing and Has Consistently Exceeded Required and Recommended Minimum Levels

Source: Bellflower’s audited financial statements for fiscal years 2015–16 through 2020–21, state law, and the GFOA.
that the district presented and the board approved showed deficit general fund spending—spending in which the district’s planned expenditures exceed its planned revenue, requiring it to spend its reserve funding—in three of the last six years. The final budgets showed planned deficit spending in all six years. However, the district’s expenditures exceeded its revenue only in fiscal year 2018–19, when it spent $3.2 million more than it received. Moreover, this year was an anomaly because Bellflower made a one-time payment of $6 million to pay off the outstanding balance on debt it had issued previously. In each of the other five years, Bellflower’s general fund revenue exceeded its expenditures by an average of $13 million. In other words, the board approved budgets that should have lowered the district’s available unassigned general fund balance, and instead the district underspent those budgets and continued to accumulate unassigned funds.

When the district presents its budget for an upcoming year, it has the opportunity to inform the board about the actual general fund balance. However, Bellflower has not presented its board with a clear picture of the district’s available funding. Instead, it has consistently overstated its current year estimated expenditures when projecting its year-end financial position, which have not clearly shown that it was accumulating a significant and growing unassigned general fund balance. By doing so, it reduced its estimated year-end general fund balance, making it appear to have fewer resources than it had. The district then used this understated year-end balance as its beginning balance for the next fiscal year’s budget. Consequently, Bellflower has understated its general fund beginning balance to the board from $17 million to $24 million for each of the past several years, as Figure 9 shows.

Finally, the district has mischaracterized its general fund balance. As part of its budget presentation to its board, the district provides its anticipated general fund balance with amounts broken down by classification. For example, in June 2018 Bellflower’s proposed budget estimated that the ending total general fund balance for fiscal year 2017–18 would drop to $54 million and that only $13 million was unassigned. However, not only was the projected general fund balance inaccurate but the description of the fund balance was also inaccurate. In fact, the district’s audited financial statements for fiscal year 2017–18 show that the general fund balance rose to $73 million, with an unassigned amount of $62 million—significantly more than $13 million. Although Bellflower’s budget for fiscal year 2021–22 did not show significant amounts as assigned, its past mischaracterizations likely contributed to the district amassing the growing unassigned general fund balance.
Bellflower Did Not Provide Accurate Financial Information, Limiting Its Board’s Ability to Invest in Additional Services for Students

When we asked Bellflower’s associate superintendent for business and personnel services (associate superintendent) about the district’s budgeting practices, she stated that its approach is to present the board with the worst-case scenario. As a result, Bellflower’s projections for its remaining expenditures in June each year have been far off from reality. With little time left in the fiscal year, staff present an unlikely scenario: that it will spend significant amounts in the last few weeks of the year. For example, as part of the fiscal year 2020–21 budget presentation to its board in June 2020, the district projected that it would end fiscal year 2019–20 with general fund expenditures of $168 million, resulting in its expenditures exceeding its revenue by $15 million. However, the district’s actual expenditures for the fiscal year were just $141 million—$27 million less than this worst-case scenario—and the district had a $9 million revenue surplus. Only presenting the worst-case scenario provides a one-sided view of the district’s finances to the board.
By providing inaccurate information, the district has reduced the board’s ability to make informed decisions and provide effective leadership and oversight. District staff do not provide the board with year-to-date actual expenditures compared to its year-to-date budget when presenting the proposed budget and interim financial reports. Because this information is absent, the board is likely to remain unaware of Bellflower’s current actual financial position. The financial audit is the only document that provides an accurate picture of the district’s financial situation. Of the six years we reviewed, only in the most recent year did the district staff provide the board with a high-level presentation of the fiscal year 2020–21 audited financial statements. Even so, although district staff accurately described the increase to the general fund balance and the year-end balance in the general fund, it did not describe how these actual amounts were different from planned amounts presented in budgets and interim reports. Moreover, a best practice for public entities is to have the independent financial auditor present the audit report and a financial overview of the entity to give the board an independent view of the entity’s finances. Bellflower’s board would benefit from a similar practice—having the district’s independent auditor provide it a financial overview of the district—as well as requiring district staff to explain variances between the budgeted and actual amounts.

We question why, in the absence of a formalized reserve policy that sets a maximum target reserve, Bellflower decided to grow its unassigned general fund balance rather than invest in its students. According to Education’s dashboard, which reports the results of annual standardized testing, Bellflower’s students’ most recent test scores from fiscal year 2018–19 were near the state average for English language arts but were 17 points below the state average for math, indicating that Bellflower’s students needed additional assistance in math.\(^2\) Over the last six years, Bellflower could have used some of its available funding to provide its students with extra math teachers, tutors, and additional programs to try to close this achievement gap. For example, given that the average midrange teacher salary for fiscal year 2019–20 for districts of Bellflower’s size in California was $84,000, the district could have added a math teacher to each of its 10 elementary schools and both high schools for under $2 million per year instead of increasing its unassigned general fund balance to over $80 million.

In addition to math instruction, Bellflower’s graduating students likely would have benefited from additional services over the past six years. Although Bellflower’s graduation rate in fiscal year 2018–19

\(^2\) According to Education’s dashboard, because of the pandemic, there are no testing results for fiscal year 2019–20, and testing participation for fiscal year 2020–21 varied.
was about 7 points higher than the state average, Education’s College and Career Indicator showed that only 39 percent of Bellflower’s graduating students were prepared for college or careers, which is lower than the statewide average of 44 percent. The district could have used its available funds to better ensure that its students were ready for their lives after high school. Further, as we discuss in the sections that follow, Bellflower has not consistently provided required services to its students with disabilities and did not fully mitigate the effects of the pandemic on student learning. We find it problematic that Bellflower has amassed a growing reserve when it is not meeting the needs of so many of its students.

Bellflower Has Not Consistently Provided Required Services and Support to Students With Disabilities

Bellflower lacks sufficient processes to ensure that it consistently provides mandated services and support to students with disabilities. Federal law requires states to have policies and procedures to identify students with disabilities that interfere with their ability to learn and to offer those students special education services through an Individualized Education Program (IEP) so that they can access a free, appropriate public education. State law has delegated this responsibility to school districts. Figure 10 explains the process through which school districts must identify and assist such students. As we describe in Figure 4, there are two complaint processes at the state level: one through Administrative Hearings for resolving disputes about special education requirements and one through Education for determining whether districts are complying with special education laws. We reviewed complaint determinations that Administrative Hearings and Education made over the last five years to assess whether Bellflower provided adequate and consistent services to students with disabilities.

Over the past five years, Administrative Hearings has reached decisions on 15 complaints against Bellflower. As Figure 11 shows, Bellflower had about the same number of decisions issued by Administrative Hearings as school districts with much larger populations of students with disabilities. In fact, Bellflower accounted for 4 percent of all the decisions Administrative Hearings has issued since July 2016, even though the district represents just a fraction of a percentage of the 820,000 students with disabilities enrolled in California public schools. Moreover, Administrative Hearings determined that Bellflower failed to comply in one or more areas of special education law in 14 of the 15 complaints.

As Table 1 shows, Bellflower failed to conduct sufficient student assessments to determine whether the students required special education services in 11 of the complaints. Specifically, the district
either waited for parents to request an evaluation or failed to conduct an evaluation despite having sufficient evidence that a student might be eligible for services. Administrative Hearings also found in four complaints that Bellflower did not conduct the required IEP meetings, and in eight complaints, Bellflower did not include measurable goals in its IEPs. Finally, Administrative Hearings often found the district did not change services or make accommodations for students who were struggling to access their education.

Administrative Hearings also noted that Bellflower provided conflicting or inaccurate evaluation results to parents, which, in at least one instance, did not include the required information to help the parents understand their student’s needs. Moreover, Administrative Hearings found that Bellflower sometimes did not perform sufficient
assessments because it used outdated evaluation tools, conducted the wrong evaluation for a student’s age range, did not follow the required protocols for the evaluations, and relied on old IEP data instead of conducting a new evaluation. In its decisions, Administrative Hearings sometimes also identified the reasons for Bellflower’s failures to uphold special education law, as Figure 12 illustrates.

Education reached similar conclusions when it investigated eight complaints, containing 14 distinct allegations, that it received related to Bellflower for fiscal years 2016–17 through January 25, 2022. Separate from the complaint process involving Administrative Hearings, Education investigates written complaints
it receives from parents who believe a school district has violated special education laws. In its investigations of Bellflower, Education found five instances in which the district had not provided the services in a student’s IEP and one instance where it failed to conduct a timely assessment after agreeing to do so at an IEP meeting. In total, Education found that Bellflower violated special education laws in seven of the 14 allegations it investigated.

According to its special education administrator, Bellflower attempts to learn from the Administrative Hearings’ decisions and from the investigations Education conducts. Despite this claim, when we asked him about whether Bellflower has done any broad analysis to identify systematic weaknesses in its provision of services to students with disabilities that have led to Administrative Hearings’ decisions, he stated that he was unaware of any analysis. He also stated that the district holds annual special education training for teachers

Table 1
Bellflower Consistently Failed to Develop IEPs and Conduct Sufficient Evaluations in Accordance With Special Education Laws

<table>
<thead>
<tr>
<th>TYPE OF SPECIAL EDUCATION VIOLATION</th>
<th>DID NOT CONDUCT IEP MEETING AS REQUIRED</th>
<th>DID NOT PROVIDE REQUIRED SERVICES OR OFFER APPROPRIATE SERVICES</th>
<th>DID NOT INCLUDE MEASURABLE GOALS FOR IEPS</th>
<th>DID NOT CONDUCT SUFFICIENT ASSESSMENTS</th>
<th>VIOLATED PROCEDURAL SAFEGUARDS*</th>
</tr>
</thead>
<tbody>
<tr>
<td>COMPLAINT</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>X</td>
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<td>15</td>
<td></td>
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</table>

Source: Analysis of Administrative Hearings’ decisions for the last five years.

* Procedural safeguards include an opportunity for the parents of a child with a disability to examine all records relating to their child, participate in meetings for their child, as well as the requirement that school districts provide families with written notice before taking certain actions and obtain written parental consent before conducting assessments or beginning special education services.
on developing IEPs. Bellflower provided more than 1,000 pages of training documents to demonstrate its response to the issues identified by Administrative Hearings and Education. However, only a small number of these materials appear to have been created in response to specific Administrative Hearings’ findings. In addition, many of the materials are not dated and Bellflower did not provide sufficient evidence of who attended the more relevant trainings. Bellflower also did not demonstrate any efforts to analyze the types of violations that continue to recur at Bellflower.

When we discussed our concerns about Administrative Hearings’ and Education’s findings with Bellflower, it stated that it serves about 1,800 students who qualify for special education and that these complaints represent a small fraction of that population. We are concerned that this response indicates that Bellflower does not see its failure to provide legally required services as a serious problem. Although Bellflower is correct that the findings represent a small fraction of its students with disabilities, Figure 11 demonstrates that a larger percentage of its students had complaints...
Despite the need for Bellflower to provide critical and legally required services to its students with disabilities, it has not taken actions to improve its processes for doing so.

Despite the need for Bellflower to provide critical and legally required services to its students with disabilities, it has not taken actions to improve its processes for doing so. Until it prioritizes providing consistent and adequate services to students with disabilities, these students are likely to continue to struggle to receive from Bellflower the education to which they are entitled.

**During the Pandemic, Bellflower Did Not Adequately Mitigate Disruptions to Its Students' Education**

Bellflower reported in June 2020 that pandemic-related school closures had greatly impacted its teachers, staff, students, and families, yet it did not take critical steps that might have mitigated some of these disruptions. The Governor issued an executive order in April 2020 that required each school district to complete a written report explaining the changes to program offerings it had made in response to school closures and identifying the effects that school closures had on students and families. Education named this report the **COVID-19 Operations Written Report**, and Bellflower completed its district-specific report in June 2020. In addition, instead of the standard LCAP, state law required each school district to complete a Learning Continuity and Attendance Plan for the 2020–21 school year explaining how it was addressing the impact of the pandemic on students, staff, and the community; the district’s plans for distance learning; and how it would ensure access to devices and connectivity for all students, among other information. To identify the actions that Bellflower took in response to the pandemic and the manner in which it communicated these actions to its community, we reviewed these two documents as well as Bellflower’s social media posts from the time period in question.

Instead of implementing a centralized districtwide approach to communicating with families after it closed schools in March 2020, Bellflower’s communications indicate that it relied on individual school sites and teachers to communicate with families and to determine how to provide instruction to students. Bellflower created a teacher resource website on March 23, 2020. The district also held meetings with school principals in the months after it closed schools, which the superintendent indicated were to discuss the resources available to teachers and other relevant topics while schools were closed. Although Bellflower announced on social media on April 1, 2020, that it would not resume in-person learning....
during the remainder of the school year, that communication did not contain any information about how the district would conduct learning. After closing its schools in March 2020, Bellflower posted on its website a list of educational resources for students and families, as well as select low or no cost Internet options. However, the district did not provide any information about the district’s approach to remote learning for the remainder of the 2019–20 school year, instead indicating that teachers would be reaching out to students. Bellflower did not provide the public with information about distance learning during the pandemic until July 30, 2020, when it first presented a Frequently Asked Questions document (FAQ) on its website. According to the district, it then received a number of additional questions, causing it to update the FAQ on August 7, 2020. Some parents expressed their frustrations on social media about the district’s poor communication, including its FAQ.

Bellflower’s delayed response to Internet connectivity issues for its families further compounded the negative effects that the pandemic had on the education of many of its students. Although Bellflower had distributed 4,600 Chromebooks to students by June 2020, it was aware that some students still had connectivity issues. Specifically, despite identifying in its June 2020 COVID-19 Operations Written Report that connectivity remained an issue for many families, Bellflower did not announce that it would provide Internet connectivity to families who requested it until July 2020, four months after its schools closed. After schools resumed in August 2020, Bellflower notified its principals that it would begin providing hotspots to school sites, but the district was not able to provide us with further information about how or when its school sites actually supplied families and students with Internet connectivity. When we asked the superintendent about whether Bellflower coordinated a large-scale effort to identify and contact students and families who needed Internet connectivity and Chromebooks, she indicated that individual school sites determined how to accomplish this task. Given that Bellflower had $60 million in its unrestricted general fund balance at the end of fiscal year 2018–19, it had available funding to quickly provide the needed connectivity for its students.

Critically, Bellflower’s approach during school closures did not adequately identify or address barriers for its more than 1,800 English learners and their families. In May 2020, Bellflower added resources for English learners to its teacher resource website. In its Learning Continuity and Attendance Plan, Bellflower indicated that it conducted a survey in which parents who were not fluent in English expressed that they found Google Classroom—one of the district’s teaching platforms—challenging because it was not translated. When we asked Bellflower how it addressed this concern, the superintendent stated that all assignments were on Google
so parents could have used Google Translate if they needed help translating their children’s homework during distance learning and that school sites and teachers were responsible for communicating to parents about this resource. However, Bellflower did not provide this information on its teacher resource site until September 27, 2020. It is unclear why Bellflower did not provide this information directly to families. Our review of the district’s website confirmed that it does not instruct parents to use Google Translate. The lack of translated classroom materials might explain in part why only 83 percent of Bellflower’s English learners showed up for distance learning, a lower percentage than the district’s average for all students of 87 percent.

Foster youth and students experiencing homelessness also faced challenges during the pandemic that Bellflower did not adequately address. After it closed schools, Bellflower contacted many of its families who have foster youth and students experiencing homelessness and identified several barriers, such as difficulty contacting teachers and not being able to access school meals, Chromebooks, and Internet connectivity. However, despite being aware of barriers as early as June 2020, when the district reported that 10 percent of its foster youth did not show up a single time for virtual school during school closures, Bellflower still had not implemented a plan to address these students’ attendance and participation issues when school began in August 2020. Bellflower wrote in its Learning Continuity and Attendance Plan, which its board approved in September 2020, that all foster youth and students experiencing homelessness would complete a needs assessment to identify barriers to accessing their education. However, it did not specify when students would perform these assessments or whether it would rely solely on the students and their families to self-identify barriers. Bellflower indicated that someone from Child Welfare and Attendance—a specialized student support service that normally handles persistent student attendance or behavior problems—would contact the students. However, Bellflower was not able to provide any evidence of the assessments it planned to conduct in the 2020–21 school year or what actions, if any, it took to address the barriers the students identified. It is troubling that despite suspecting that these students would have educational barriers, Bellflower is unable to demonstrate that it took appropriate action in response during the pandemic.

During school closures and distance learning, Bellflower also failed to adequately serve some of its students with disabilities. As we discuss in the previous section, Bellflower has not consistently provided required services and support to students with disabilities. The pandemic exacerbated these problems. In its investigations of complaints, Education found that during the pandemic Bellflower did not provide two students with required services outlined in their IEPs and delayed another’s student assessment. Similarly,
Administrative Hearings found that from March 30, 2020, through June 4, 2020, the district provided a student with worksheets that had no educational benefit because they were below the student’s ability. Additionally, the district did not provide aide services to the student, without which the student had difficulty navigating the Google Classroom and video conferencing software. Consequently, Administrative Hearings concluded that the student missed opportunities to improve his grades.

Bellflower’s weak response to the challenges that the pandemic presented was not the result of a lack of funding. Like school districts throughout California, Bellflower received federal and state funds specifically to address these challenges. Table 2 shows the source and amount of pandemic-related funding that Bellflower was granted and the amounts it spent. As of May 2022, the district had spent $16.7 million to mitigate the impacts of the pandemic. For example, it spent more than $4 million on supplies, such as face masks, plastic shields, and sanitizer to keep students safe while on campus. It also spent $1.7 million on computer hardware and equipment as well as $540,000 for data communication lines. We found that Bellflower complied with requirements to obtain and incorporate community feedback into its decisions for spending these funds.

The district has committed $7.5 million of its remaining unspent balance of $50.5 million in pandemic-related funding to goods and services it has not yet received. According to Education, state and federal spending deadlines require Bellflower to spend $1.1 million before the end of July 2022, $2 million more by September 2022, $2.7 million by June 2023, $9 million by September 2023, and the remainder by September 2024. If it does not do so, it may have to return the funding. At its October 2021 board meeting, Bellflower adopted a plan to spend some of this funding. This plan indicates that the district intends to spend nearly $5 million to address lost instructional time including tutoring and summer learning; $11 million on ensuring the safety of in-person learning, which will include upgrades to technology at its schools; and the remaining $8 million on interactive hardware, temporary counselors, and resources for learning. However, Bellflower’s plan does not connect any of its planned actions to goals in its LCAP or Learning Continuity and Attendance Plan, and the plan does not provide detailed metrics it will use to monitor whether the actions it is taking address student needs. Additionally, Bellflower’s plan does not indicate the extent to which the district intends to spend its funding to address the unique needs of its English learners, foster youth and students experiencing homelessness, or its special education students despite the educational disruptions that these groups faced because of the pandemic.
Moreover, despite the funding it received, Bellflower has not demonstrated that it took an active leadership role in responding to the educational disruptions caused by the pandemic. Bellflower indicated in its Learning Continuity and Attendance Plan that it would purchase software and provide professional development, among other actions. Bellflower also indicated that it planned to conduct assessments of its students to identify learning loss. Bellflower conducted these assessments in the fall of 2020 and again in the spring of 2021. The results of the assessments indicate that many students’ academic performance declined during the pandemic. Despite its planned actions and the results of the assessments that it conducted, the only centralized effort that Bellflower could describe taking in response to the results of

Table 2
State and Federal Pandemic Relief Acts Have Allocated Bellflower $67 million

<table>
<thead>
<tr>
<th>COVID-19 RELIEF SOURCES</th>
<th>AMOUNT GRANTED (in millions)</th>
<th>AMOUNT SPENT (in millions)</th>
<th>AMOUNT REMAINING TO BE EXPENDED (in millions)</th>
<th>PERCENTAGE REMAINING</th>
<th>EXPEND OR OBLIGATE END DATE</th>
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</thead>
<tbody>
<tr>
<td>Learning Loss Mitigation Funding</td>
<td>$1.0</td>
<td>$1.0</td>
<td>$0.0</td>
<td>0%</td>
<td>6/30/2021</td>
</tr>
<tr>
<td>Expanded Learning Opportunities Grant</td>
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<td>0.0</td>
<td>4.6</td>
<td>100</td>
<td>9/30/2024</td>
</tr>
<tr>
<td>Coronavirus Aid, Relief, and Economic Security Act (CARES Act)</td>
<td>9.7</td>
<td>9.7</td>
<td>0.0</td>
<td>0</td>
<td>5/31/2021</td>
</tr>
<tr>
<td>Elementary and Secondary School Emergency Relief Fund (ESSER I)</td>
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<td>1.6</td>
<td>1.1</td>
<td>41</td>
<td>9/30/2022</td>
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<tr>
<td>ESSER II</td>
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<td>3.3</td>
<td>7.5</td>
<td>69</td>
<td>9/30/2023</td>
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<td>Expanded Learning Opportunities Grant (Includes allocation from Education’s ESSER II funding)</td>
<td>1.2</td>
<td>0.0</td>
<td>1.2</td>
<td>100</td>
<td>9/30/2023</td>
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<td>Assembly Bill 86—In-Person Instruction Grant</td>
<td>4.5</td>
<td>0.0</td>
<td>4.5</td>
<td>100</td>
<td>9/30/2024</td>
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<tr>
<td>Governor’s Emergency Education Relief Fund (GEER) I</td>
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<td>0.0</td>
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<td>GEER II</td>
<td>0.3</td>
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<td>ESSER III</td>
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<td>Expanded Learning Opportunities Grant (Includes allocation from Education’s ESSER III funding)</td>
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<td>Assembly Bill 130—Expanded Learning Opportunities Program</td>
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<td>Reopening Schools Fund*</td>
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<tr>
<td>Senate Bill 117—COVID-19 LEA Response Funds*</td>
<td>0.2</td>
<td>0.2</td>
<td>0.0</td>
<td>0</td>
<td>Not identified</td>
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<tr>
<td>Miscellaneous*</td>
<td>0.2</td>
<td>0.1</td>
<td>0.1</td>
<td>50</td>
<td>9/30/2022</td>
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<tr>
<td><strong>TOTALS</strong></td>
<td><strong>$67.2</strong></td>
<td><strong>$16.7</strong></td>
<td><strong>$50.5</strong></td>
<td><strong>75%</strong></td>
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</table>

Source: Education and Bellflower’s financial systems and funding information.
* Bellflower provided information for these pandemic-related sources of funding.
student assessments was that it implemented a summer academy in 2021. According to Bellflower, this academy served 415 elementary and middle school students.

Finally, we are concerned that Bellflower still may be unprepared for an emergency situation that would require it to close its schools again. As part of its process for reopening schools for in-person learning in April 2021, the Los Angeles County Department of Health required schools in Los Angeles County to develop a contingency plan in the event they need to partially or completely close due to an outbreak of COVID-19 in the schools or the community. We reviewed Bellflower's contingency plan and found that the plan does not contain meaningful information that addresses the disruptions the district faced when schools closed in March 2020. Specifically, the plan does not include information about how the district or its schools will communicate to its families, provide Internet connectivity, or assess and address the educational barriers that its English learners, foster youth, homeless youth, and students receiving special education face when schools close. Given the shortcomings in Bellflower's previous responses to challenges in these areas that we discuss above, including more information in its contingency plan could help the district better lead its staff and families through an emergency situation.

Bellflower Has Frequently Not Complied With Laws Intended to Ensure Public Transparency

Bellflower has not always complied with key transparency laws, limiting the public's ability to oversee its operations. For example, in three of the 10 instances we reviewed, the district did not respond to requests for public records, despite the fact that state law mandates that it do so. Further, it did not respond to four of the other seven requests within the required time frame, did not adequately fulfill the public records request as required, or both. Bellflower also did not comply with state law that requires it to disclose specific pending litigation, such as the case name or names, for existing litigation its board planned to discuss in closed session during meetings. In addition, Bellflower often did not indicate where the public could review a key planning document describing the district's annual goals, services, and expenditures to address state and local priorities for the upcoming year. Finally, its decision to hold in-person board meetings during the pandemic without making them available virtually hindered public participation. Taken as a whole, these deficiencies have limited the public's ability to help Bellflower define the needs of its students and may have created distrust about its operations.
Bellflower Restricted Public Access to Information When It Failed to Comply With the California Public Records Act

Bellflower violated the California Public Records Act (Public Records Act) when it failed to provide members of the public with the records they requested. The Public Records Act allows the public to have access to information concerning the operations of public entities, including school districts. As the text box describes, state law allows access to public records and requires public entities to respond to a request and to provide assistance to the requester. Nonetheless, when we reviewed a selection of 10 public records requests that Bellflower received in 2021, we found that it failed to respond to three and inappropriately responded to four others.

Bellflower’s associate superintendent is responsible for responding to requests. Her justifications for failing to do so in these three instances are unconvincing. Specifically, she did not respond to two requests because she believed they were sales tactics and not legitimate requests. However, if a record is subject to disclosure, the Public Records Act does not allow a public entity to limit access to a public record based on the purpose for which it was requested. The associate superintendent did not respond to the third request because she thought the information requested was confidential. However, state law requires the district to respond even when requested records are confidential. Specifically, if declining to release records, the district must provide the legal reasons why.

Further, when we reviewed the remaining seven requests, we found an instance in which Bellflower responded to a requester but did not provide the public records, in violation of the law. Specifically, on the day before a school board meeting, Bellflower received an email request for documentation related to two agenda items—its fiscal year 2021–22 proposed budget for the local control funding formula and its LCAP. The request also asked that Bellflower attach public documents to the agenda for all future meetings. Bellflower responded to the request within the required time frame but after it held the meeting and told the requester the records had been available for review at its office for the three business days before the meeting. Bellflower ultimately did not provide the requested public records and created an unnecessary barrier to public access to key information about its plans to improve students’ performance. We find this response particularly confusing because Bellflower generally posts its LCAP, one of the documents...
requested, on the district website and could have easily provided it in response to the requester or directed the requester to the district website, as state law allows. Instead, its response needlessly created the impression that it was being evasive.

Since November 2013, Bellflower’s own policies regarding public records requests have aligned with the requirements in state law. Nonetheless, for three of the seven requests to which the district responded, it did not do so within its required time frame and did not disclose all required records or explain why the records were exempt. For example, in a request for contract documents and related invoices, the district took eight additional days beyond the required 10-day time frame to respond to one request and disclosed only four of seven requested contracts and two associated invoices. In its response, the district failed to explain whether it had records for the remaining requests or to provide the required legal exemptions explaining what records it had not disclosed. When we asked about this request, the associate superintendent told us that Bellflower did not have records to produce but could not explain why it did not communicate this fact to the requester.

Until Bellflower embraces its responsibility to provide the public appropriate access to its records, it will likely continue to violate its own policies and state transparency laws. Bellflower staff stated that the district did not maintain any records of requests it received before 2021 and therefore is unable to demonstrate whether it complied with requirements for earlier requests. According to the associate superintendent, she developed procedures to receive and track all requests and responses beginning in January 2021 and had received 20 requests as of November 2021, when we selected items for testing. The associate superintendent has not formalized the procedures and stated that she verbally communicated them to district staff receiving public records requests. However, Bellflower’s recent practices when responding to requests raise questions about whether it fully understands its obligations. For example, the associate superintendent explained that when the district receives a public records request that appears to be junk mail, the district’s practice in most cases is not to respond unless it receives a second request. However, when Bellflower fails to respond to such requests, it restricts the public from its fundamental—in fact, constitutional—right to access information and participate in and monitor the activities of a public agency. Further, it limits families from understanding how the district is addressing their students’ needs.
By Not Consistently Complying With the Ralph M. Brown Act, Bellflower Hindered the Public’s Ability to Participate at Board Meetings

Although Bellflower complied with the Ralph M. Brown Act (Brown Act) requirements for posting meeting agendas, it did not always comply with requirements for closed sessions—private meetings of a legislative body on specifically enumerated topics outlined in state law. The Legislature enacted the Brown Act with the intent that legislative bodies, including the boards of school districts, take actions and conduct deliberations openly. To that end, the Brown Act includes two key provisions: entities must post agendas at least 72 hours before the scheduled regular meeting at locations that are accessible to the public and on its website; and local boards may discuss and take action on only items or subjects that are listed on the posted agenda. We selected 10 board meetings from January 2017 through October 2021 and found that Bellflower complied with the Brown Act requirements for posting agendas. However, it limited transparency when it did not comply with the requirements related to closed sessions.

The Brown Act allows local boards to meet in closed sessions to discuss and take action on certain confidential topics, but local entities must include a brief description of these closed session items on the agenda. For example, the Brown Act allows a local board to hold a closed session to discuss litigation with its legal counsel. State law requires the agenda to provide a description of the matter to be discussed. A local board may safely comply with this requirement by indicating on its agenda the case name or names for existing litigation and the number of potential cases for anticipated litigation.

Nine of the meeting agendas we reviewed indicated closed sessions. On eight of these agendas, Bellflower included items that the board would discuss in closed session but did not always describe those items in accordance with the law. Specifically, in these eight instances, Bellflower stated that it would be meeting with its legal counsel but did not identify the cases it planned to discuss. When the district does not provide the details the Brown Act requires on its agenda, it limits transparency and the public’s opportunity to address the board on the closed session topic.

According to Bellflower’s superintendent, the district generally lists on its agendas all five closed session topics shown in the text box so that the board can discuss unexpected confidential matters that arise before a meeting. For example, Bellflower may not have any student matters to

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Bellflower’s Frequent Closed Session Topics

1. Student matters
2. Personnel—superintendent’s evaluation/performance
3. Public employee discipline/dismissal/release
4. Conference with legal counsel
5. Labor negotiations

Source: Selected Bellflower board meeting agendas from 2017 through 2021.
discuss in closed session when it distributes its meeting agenda, but it includes the topic in case a student matter comes up after the agenda is distributed and before the meeting occurs. The district’s practice of including these five topics that the board may or may not discuss in closed session does not violate the Brown Act. However, the district must provide a brief description for each closed session item. Further, the district’s practice of including items consistently on the agenda may contribute to concerns surrounding transparency. State law limits the subjects that boards can discuss and take action on in closed session to subjects that might reveal confidential information. According to the League of California Cities, secrecy breeds distrust and a good practice is to only go into a closed session when necessary. The superintendent stated that when reconvening in open session, the board president will list which items that it discussed in closed session. However, the point of the agenda is to provide the public with advance notice of the topics the board will discuss or take action on to facilitate public participation in government. Although it does not violate the Brown Act, Bellflower’s practice of posting a list of topics it may or may not discuss during closed session may hinder the public’s ability to be informed and provide comment.

State law also requires school boards to take minutes, and Bellflower recognizes in its board bylaws that maintaining accurate minutes provides a record of board actions and helps to foster public trust. Nonetheless, the board’s minutes for two of the nine meetings we reviewed that included closed sessions do not describe the topics the board discussed in those sessions that occurred at the end of the public meeting. According to the superintendent, the board sometimes reconvenes to closed session at the end of a public meeting to continue discussing confidential topics that were listed in the agenda but that the board did not finish discussing earlier. The superintendent stated that on these occasions, the board announces to the public that it will continue its discussion of closed agenda items that do not require action. However, the meeting minutes in these two instances did not foster public trust because they did not reflect the board’s rationale for returning to closed session or indicate the items that it planned to discuss.

In addition, Bellflower’s meeting minutes did not always indicate whether the district allowed the public to comment during meetings. The Brown Act requires meetings to provide the public with an opportunity to directly address the board. However, in three of the 10 meetings we reviewed, the agendas indicated an opportunity for public comment but the meeting minutes did not record such comments or indicate that no comments were made. For one other meeting we reviewed, Bellflower’s agenda did not include an opportunity for public comment and the meeting minutes did not indicate whether the discussion was opened for
public comment. The superintendent stated that she directed staff to record comments under the agenda item to which the comments referred and that the absence of public comments in the minutes indicates that none were made. Although state law does not require meeting minutes to reflect when the public does not comment, the district cannot demonstrate that it allowed for public comments without indicating in minutes that it did so, including whether there were comments.

Bellflower’s Lack of Transparency Has Unnecessarily Limited Public Involvement

Bellflower has not always provided the public with access to its LCAP as state law requires. As we describe in the Introduction, state law requires school districts to annually develop and update their LCAPs, which describe the districts’ goals, services, and expenditures to address state and local priorities. A key statutory requirement to the LCAP’s development is public input, and school districts must present their draft LCAPs during a public hearing to solicit recommendations and comments. Although state law requires districts to indicate on the agendas for those meetings where the public may review their draft LCAPs, Bellflower has often not done so, as Table 3 shows. The superintendent stated that since assuming her role in July 2018, the district has posted the draft LCAP on its website for review before the public hearing. Nonetheless, as Table 3 shows, the district’s agendas did not indicate where the public could review the plan for the meetings when the district presented it for discussion, such as providing a link to where the plan was located on its website. Consequently, it hindered the public’s ability to ensure that its LCAP reflected the needs of students and the community.

Moreover, the district could not substantiate that it provided its board with complete meeting materials related to its draft LCAP in 2019. The district initially provided us the meeting materials it gave its board for the June 2019 board meeting to discuss the LCAP in a public hearing. When we noted that the materials did not include the district’s draft 2019 LCAP although the agenda indicated the plan would be discussed, the superintendent subsequently provided us the missing LCAP. However, the documentation did not show that it had been provided to the board before the meeting when it was discussed. Further, a board member we spoke to said she could not recall whether she received the draft 2019 LCAP in the meeting materials, but she indicated that she must be able to review, ask questions, or seek clarification before making a decision to vote on the plan.

Similarly, Bellflower did not provide the board with its 2019 School Plans for Student Achievement (achievement plans). These are annual one-year spending plans for each of the district’s 15 school sites that describe the schools’ goals to improve student outcomes, evidence-based services,
and proposed expenditures. State law requires the board to review and approve the achievement plans at a public meeting whenever the district makes meaningful changes that affect certain academic programs. However, for 2019 the district did not provide any of the achievement plans to its board for review before the board members voted to adopt the plans. Instead, the district provided only a summary that described the achievement plans’ requirements and annual development, review, and update process. The district did not indicate in the summary whether it had made meaningful changes to its achievement plans.

Although the summary indicates the achievement plans were available in the district office for board members to review, we find it concerning that the district did not provide the plans directly to the board members. The superintendent stated that based on a request from former board members, Bellflower’s practice is to make one hard copy of each of the achievement plans available for review at the district. However, she was uncertain whether all the board members reviewed the achievement plans and she agreed it would be a good idea if the district provided the achievement plans by email. Further, although the district’s agenda informed the public the plans were available for review at the district, by not providing complete information to the board and public, the district missed an opportunity to ensure transparency and it hindered the board and public from providing adequate oversight.

Table 3
Bellflower Has Limited the Public’s Ability to View Its Annual LCAP

<table>
<thead>
<tr>
<th>MEETING DATE</th>
<th>DISCUSSION/ACTION*</th>
<th>WAS THE LCAP ATTACHED TO THE AGENDA?</th>
<th>DID THE AGENDA INDICATE WHERE THE PUBLIC COULD REVIEW THE PLAN?</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 1, 2017</td>
<td>Discussion</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>June 18, 2017</td>
<td>Action</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>June 7, 2018</td>
<td>Discussion</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>June 21, 2018</td>
<td>Action</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>June 13, 2019</td>
<td>Discussion</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>June 20, 2019</td>
<td>Action</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>September 23, 2020†</td>
<td>Discussion</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>September 24, 2020†</td>
<td>Action</td>
<td>N/A—available on district website</td>
<td>Yes</td>
</tr>
<tr>
<td>June 10, 2021</td>
<td>Discussion</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>June 17, 2021</td>
<td>Action</td>
<td>Yes</td>
<td>N/A—attached to agenda</td>
</tr>
</tbody>
</table>

Source: Bellflower’s board meeting agendas and minutes.

* Discussion = Presentation of the plan. Action = Board vote to approve the plan.
† State law was amended because of the pandemic to replace the LCAP for school year 2020–21 with the Learning Continuity and Attendance Plan.
We also identified instances when Bellflower attached documents to board meeting agendas that were not the same documents it provided to the board and that were of limited use to the public. For example, Bellflower provided its board with a detailed report of expenditures by purchase order, including its vendors’ names, descriptions of its purchase, the school sites that made the purchases, and the purchase cost. However, it provided the public with only a list of purchase order numbers and an aggregated summary of the total number of purchase orders and amount by fund. Similarly, the district did not provide full information to the public about certain revisions to its budget. According to the superintendent, the board requested a detailed listing of purchase orders and more information concerning the revised budget. Further, she indicated these documents are available for the public to review by request before or at the board meeting.

According to state law, any written information provided to all or a majority of board members that concerns matters subject to discussion at an open meeting must be made available for public inspection upon request. Further, in its guide on the Brown Act, the California League of Cities highlights that this law should be viewed as a tool to facilitate the business of local government agencies and that local policies that go beyond its minimum requirements may help instill public confidence and avoid problems. Therefore, Bellflower should provide the public with the same documents that it provides to its board members.

**During the Pandemic, Bellflower Limited Public Participation When It Did Not Make Its Board Meetings Available Virtually**

Bellflower hindered public participation in board meetings during the pandemic by continuing to hold those meetings only in person. After proclaiming a state of emergency as a result of the COVID-19 pandemic, the Governor signed an executive order in March 2020 that suspended certain requirements in the Brown Act so that local legislative bodies, such as school boards, could make meetings accessible by telephone or video to all members of the public. The goal of the executive order was to grant agencies the flexibility to meet remotely during the pandemic, in part because of stay-at-home orders. The majority of the districts that were similar in size to Bellflower that we reviewed throughout Los Angeles County and the State made their school board meetings available virtually to the public beginning in March or April 2020. However, Bellflower did not transition to virtual board meetings until January 2021.
Bellflower’s superintendent stated that the district did not transition to virtual board meetings until January 2021 because it was not required to hold virtual meetings and because it believed it could safely hold in-person meetings under the guidelines that the Los Angeles County Department of Public Health had issued. However, state and local public health orders generally directed people to stay home in 2020. Moreover, Bellflower did not enable public access to these meetings by telephone or video. Additionally, like other school districts, Bellflower closed its schools in March 2020 and did not return to in-person instruction until April 2021, which may have confused members of the public about their ability to attend in-person board meetings held at Bellflower schools. Finally, people may have been hesitant to attend in-person board meetings because of challenges related to the pandemic, such as health concerns, family care, and transportation.

Bellflower returned to holding only in-person board meetings in October 2021. The superintendent stated that the district returned to in-person meetings once the executive order expired and because it could not meet new state requirements for virtual board meetings. Specifically, a new state law that took effect in September 2021 imposed additional requirements for a legislative body to hold virtual meetings, such as requiring the members to decide by majority vote that conducting in-person meetings would present imminent health and safety risks. She further stated that the district’s virtual meeting platform was incapable of providing real-time public comment as required. The superintendent asserted that nothing in the law requires the district to provide virtual meetings or to livestream access to its meetings. However, this explanation is unconvincing. State law does not prohibit Bellflower from livestreaming its in-person board meetings, which would have provided the public an additional opportunity to safely participate. Moreover, the district used a virtual meeting platform from January 2021 to October 2021 that featured telephone access, which it could have used to comply with requirements related to real-time public comments.

Ultimately, Bellflower began livestreaming in-person board meetings in March 2022. However, the district’s livestreaming platform does not enable the public to comment in real time during a meeting. Although not a requirement, allowing real-time comments would provide greater opportunity for public participation.
OTHER AREA WE REVIEWED

Meal Services During the Pandemic

Despite logistical barriers, Bellflower worked quickly after it closed schools to establish an agreement with a local organization to distribute meals. The Governor issued an executive order on March 13, 2020, that ensured that districts would continue to receive state funding to provide meals in noncongregate settings through programs consistent with the U.S. Department of Agriculture’s requirements, among other things. On the same day, Bellflower announced that it would close its schools on March 16, 2020. The district informed its community on March 17, 2020, that it was not approved to provide meals to students and referred them to nearby cities and authorized centers for meal services. On March 18, 2020, Bellflower then provided the community a detailed list of the nearby school districts where families could get meals. By March 20, 2020, Bellflower had arranged for its students to obtain meals at a nearby YMCA beginning on March 23, 2020, while it worked to obtain approval to distribute meals at one of its school sites. The district began distributing meals at its nutrition center on April 6, 2020. These steps are consistent with Bellflower’s description in its COVID-19 Operations Written Report of the steps it took to provide meals during school closures, while maintaining social distancing practices.

Please refer to the section beginning on page 3 to find the recommendations that we have made as a result of our audit findings.

We conducted this performance audit in accordance with generally accepted government auditing standards and under the authority vested in the California State Auditor by Government Code section 8543 et seq. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Respectfully submitted,

MICHAEL S. TILDEN, CPA
Acting California State Auditor

June 23, 2022
Appendix

Scope and Methodology

The Joint Legislative Audit Committee (Audit Committee) directed the California State Auditor to conduct an audit of Bellflower’s governance and its financial and ethical practices and performance. The table below lists the objectives that the Audit Committee approved and the methods we used to address them.

Audit Objectives and the Methods Used to Address Them

<table>
<thead>
<tr>
<th>AUDIT OBJECTIVE</th>
<th>METHOD</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Reviewed relevant laws, rules, regulations, policies, and procedures related to Bellflower’s operation and oversight.</td>
</tr>
</tbody>
</table>
| 2               | • Reviewed a selection of 10 board meetings that occurred from January 2017 through October 2021 to determine whether the district and board adhered to applicable Brown Act requirements.  
• Reviewed a selection of 36 actions the board made in the 10 meetings we selected above and determined whether it adhered to applicable laws, bylaws, and policies. The superintendent and board members as of March 2022 (current board members) confirmed that the board does not take action in closed session. We identified concerns where Bellflower did not follow statutory requirements related to meeting agendas, including the location where the LCAP and proposed budget is available for public inspection, board review of achievement plans, and timely board approval of financial statements. Further, our review of the actions determined no apparent board conflict-of-interest or a commitment of unethical or wasteful actions.  
• Interviewed Bellflower’s staff and reviewed documentation related to a selection of 10 information requests Bellflower received to determine whether it complied with the Public Records Act.  
• Reviewed a selection of four statements of economic interest filed between 2018 and 2022 and determined the district staff and board member we reviewed had filed their forms timely.  
• Interviewed Bellflower’s staff and reviewed relevant documentation to assess the effect of its decision to hold in-person board meetings during the pandemic.  
• Interviewed Bellflower’s staff and current board members, and reviewed relevant documentation and determined the board has ultimate responsibility of the district and district staff have little authority to take administrative, fiscal, and programmatic actions without board approval.  
• Interviewed Bellflower’s staff and reviewed relevant documentation and determined the district could improve its process for making board meeting materials publicly available to increase community engagement. |
| 3               | • Reviewed Bellflower’s financial records and audited financial statements to identify its major categories of expenditures over the past five fiscal years and to assess trends in its revenue and expenditures. We focused our review on the district’s general fund. Aside from the large debt service payment the district made in fiscal year 2018–19, we found no significant changes in the trends of expenditures, including legal and consulting services. Although we noted higher legal expenditures in fiscal year 2020–21, the litigation between Bellflower and the LA County Office began in June 2020, which may account for some of the increase.  
• Reviewed Education’s reports to determine Bellflower’s enrollment trends during the past five fiscal years.  
• Reviewed Bellflower’s financial records to identify its pandemic-related expenditures and confirmed the accuracy of those expenditures by comparing them to reports the district submitted to Education. We also interviewed Bellflower staff regarding how the district plans to spend state and federal pandemic-related funds.  
• Interviewed current board members for perspective on Bellflower’s financial position, budget practices, enrollment trends, pandemic relief, and legal expenditures. |
<table>
<thead>
<tr>
<th>AUDIT OBJECTIVE</th>
<th>METHOD</th>
</tr>
</thead>
</table>
| 4 To the extent possible, determine how the level of consulting and legal services expenditures compares to other school districts. Further, determine whether Bellflower obtained and considered parent and community input on how to spend CARES Act funds. | • Attempted to compare district’s legal expenditures to other districts. However, because districts can have different legal strategies, this comparison was not meaningful.  
• Reviewed Bellflower’s professional/consulting services and operating expenditures and found it was higher than the state average for unified school districts, yet not dissimilar from a selection of similarly sized school districts and other districts in Los Angeles County.  
• Interviewed Bellflower staff and reviewed relevant plans and documents to determine whether the district complied with applicable requirements for obtaining community feedback and incorporating this feedback into its decisions for spending pandemic-related funds. We determined that Bellflower adopted these plans at a public meeting and submitted them to the LA County Office for review and approval.  
• Interviewed members of Bellflower’s Parent Advisory Committee, District English Learner Advisor Committee, and District Advisory Group to gain perspective on parent and community involvement regarding planned spending of pandemic-related funding. |
| 5 To the extent possible, determine whether the superintendent or other key employees have misrepresented or withheld information that was necessary for the board to govern and make decisions or if they directed other employees to engage in questionable, unethical, or illegal practices. | • For a selection of 10 meetings, reviewed meeting materials Bellflower provided its board members. Interviewed current board members and Bellflower staff involved in preparing information for board meetings to understand whether the district misrepresented or withheld information.  
• Interviewed current board members and reviewed relevant documentation to evaluate the board’s process for directing district staff who prepare materials for the board. We found no concerns.  
• Interviewed current board members and Bellflower staff involved in preparing information for the board to determine whether board members or district staff had engaged in or were directed to engage in questionable, unethical, or illegal practices. We found no concerns.  
• Reviewed financial information in the board materials and compared it to Bellflower’s audited financial statements to determine whether the presented information was accurate. |
| 6 Evaluate the adequacy and consistency of educational programs and services by determining the following: a. To the extent possible, whether the school district complied with laws requiring it to provide specific services and instruction to students with disabilities. b. The extent of disruptions to educational programs and services, including meal services, for students during the pandemic and whether the district took reasonable efforts to mitigate the impact of the pandemic on students. | • Reviewed the results of Education’s investigations of complaints involving Bellflower from fiscal years 2016–17 through 2020–21.  
• Reviewed the complaint decisions that Administrative Hearings issued from 2017 through 2021.  
• Reviewed and evaluated Bellflower’s actions and communication with its families during the pandemic, including any complaints filed during this time. |
| 7 To the extent possible, review the oversight roles of Education, the LA County Office, and FCMAT concerning the school district’s fiscal stability and independence and identify any relevant steps these entities and the district should take to improve academic quality and student success and to increase community engagement. | • Reviewed documentation and determined that the LA County Office and Education complied with the legal requirements to grant Bellflower fiscal independence.  
• Reviewed relevant documentation to understand the status of pending litigation involving Bellflower, Education, and the LA County Office regarding the revocation of Bellflower’s fiscal independence. In accordance with audit standards, we did not review the revocation process as part of the audit in order to avoid interfering with ongoing legal proceedings.  
• Interviewed staff at the LA County Office, Education, and FCMAT and reviewed relevant documentation to understand their oversight roles related to school districts generally and Bellflower specifically. Interviewed Bellflower management about its perspective of the oversight provided by the LA County Office and Education. We did not identify any significant concerns related to the oversight roles of these entities.  
• The district is well positioned to address issues related to academic quality, student success, and community engagement. Through work we conducted to address objectives 2, 3, 5, and 6, we made recommendations to the district to improve academic quality and student success, and to increase community engagement. In light of this fact, we do not have specific recommendations to the other entities. |
| 8 Review and assess any other issues that are significant to the audit. | None identified. |

Source: Audit workpapers.
BELLFLOWER UNIFIED SCHOOL DISTRICT

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(562) 866-9011 • Fax (562) 866-7713

Office of the Superintendent

Introductory Comment and Overview

Bellflower USD, to be clear, respects the authority and efforts of the State Auditor. It is a vital part of California's best efforts for responsible fiscal practices and procedures at all levels of government, cities, housing, education, counties, courts, government operations and state programs. As well summarized by the California State Auditor on its current website:

Californians turn to us because our reports are a catalyst for positive change. After months of hard work analyzing facts and data, you'll find us at the Capitol briefing Legislators, in our pressroom answering questions from the media, or at local school board meetings helping decision makers and the public understand their options. People trust what we say because our reports are unbiased and based on an objective evaluation of the evidence we collect. Untangling problems and getting to the truth takes grit. Figuring out how to solve complex problems takes creativity. The only way we can fulfill our mission is by working together, supporting each other, and always improving as individuals and as an organization.

There is only respect and appreciation on the part of Bellflower USD for that mission statement, and a concurrence in working together and supporting each other in constructively considering the findings and comments of the State Auditor. Bellflower USD believes it is important to constantly reflect on and enhance our procedures to best serve our students and the community. Bellflower USD thanks the State Auditor and the audit team which has been working with Bellflower USD staff since October 7, 2021. Over the course of the audit a broad examination of the District was conducted, on tight timelines, to help identify issues and offer suggestions to assist the Governing Board, Superintendent, and everyone at the District.

In providing this response to the State Auditor’s Draft Report provided June 1, 2022, and required to be responded to by June 7, 2022, Bellflower USD is not departing from that collective and cooperative approach, or intending to in any way disrespect for one second the time and good faith efforts of the State Auditor’s team, and the many hours they expended in attempting to learn all they could about Bellflower USD. Given the wide scope of the State Auditor’s efforts across California, for even the best of auditing staff that is a lot to learn, process and offer findings to assist.

Proudly Serving the Communities of Bellflower, Cerritos and Lakewood

Note: California State Auditor’s comments begin on page 71.
Like any audit, personal or governmental, there may always be things found where further improvement or correction may be recommended despite prior best efforts by Bellflower USD which can and should be acted upon. As the State Auditor offers in its mission statement, the goal is improvement, not criticism for criticism’s sake. Bellflower USD’s responses provide context, clarification and further information as to comments of the State Auditor. Numbers alone do not show the full picture, background and context are also important which Bellflower USD is in a unique position to provide. Bellflower remains committed to considering and acting appropriately on all of the State Auditor’s recommendations, but feels this response aids in providing a more complete or detailed discussion for the benefit of any reviewing party.

Of critical importance, Bellflower USD notes that no failure of internal controls, no wrongdoing, no financial problems were identified by the State Auditor. Where areas of possible improved communications, reporting and transparency are offered, they are and will be accorded respect by Bellflower USD. While we have disagreements, every one of the State Auditor’s recommendations will be brought back by the Superintendent and her staff to the Governing Board for a full, open discussion, and action plans formulated to continue to challenge ourselves to be better and stronger as a school district.

And let’s remember how strong, proactive and well-run Bellflower USD is. Bellflower USD serves a population of 47,006 with presently 13,806 students enrolled in District schools and programs. It benefits from a Governing Board of five strong individuals for oversight, bringing their skills in such diverse areas of education to Board discussions, and including members with children enrolled in our schools. We have 15 schools under the direction and supervision of the District, with over 1100 staff, teachers and employees coordinated and doing their best for the students and families in Bellflower. Despite the many challenges of the last few years, Bellflower USD is one of the best in fund surplus, conservative budgeting, financial oversight, proactive educational programs, a full range of extracurricular programs, and improving performance consistent with the educational needs of our students and input from parents.

These remain challenging days, and the long hours and hard work put in by everyone at the District explains the achievements to date. And Bellflower USD plans to do better year after year. Bellflower USD has reviewed the comments of the State Auditor in looking at the District, and in lieu of simply rejecting or arguing them, embraces the opportunity to learn from them, reassess, and make positive changes so that this valuable exercise serves to improve even further the District’s operations and service to the community.

State Auditor Report and Audit Results

Bellflower USD, in this response, addresses the comments and recommendations of the State Auditor through enumerated and italicized headers for ease of reference. In doing so, Bellflower USD provides its comments, the relevant context of practices and dialogue, and information and
materials that was not taken into consideration by the State Auditor or may not have been fully appreciated during the extended audit process.

1. Bellflower USD Did Not Present Accurate Financial Information Which Hindered Its Board’s Efforts to Address Student Needs

The Board is presented with the information using assumptions and budget projections based on the time of reporting and information known at that time. When budgets are built, they are built using all the proposed expenditures that sites and departments have allocated. A budget is created at the beginning of the school year to the best of everyone’s ability, but things can change, different needs or uses arise, and they can change during the year and those changes reported to the Board and acted upon.

At interim reporting times, they are provided as updates with year-to-date expenditure information as part of FORM 01. Presentations reflect the numbers found on those forms based on the reporting period being covered, not the initial budgets. Again, things happen, changes occur, Bellflower USD responds and has the budgeted resources to respond, and timely reports during each period appropriately.

It is accurate to say that our reserve has grown at Bellflower USD. However, it is not due to inaccurate financial information being provided or lack of proper budgeting. Bellflower USD is conservative in budgeting, monitors use, expenditures and needs constantly, and as a result of timely decisions sees all budgeted programs served with fund savings at times. All of that inures to the financial strength and available resources of Bellflower USD.

2. Through Its Budgets and Financial Reports, Bellflower USD Has Frequently Misrepresented Its Spending to the Board and the Public

Bellflower USD respects the State Auditor’s perception of Bellflower USD’s budgets and financial reports. However, context is important to understand when a budget is created at the beginning of the year and its evolving purpose. Similarly, periodic financial reports reflects realities which unfold during the school year, and offer accurate updates for specific post-budget periods of time to accurately and transparently present the Bellflower USD’s financial position to the Board and to the public.

As stated above, Bellflower USD’s financial reporting uses known assumptions and budget information at the time of reporting. Initial budgeting reflects best efforts at that time, and later reporting provides accurate updates, transparency and developments for Board consideration. Our initial budget does not include carryover funds. We budget all new forecasted revenue and provide multi-year information without assumptions about future actions of the Governing Board, but —
until later Board action occurs and that action is only later known -- staff assumes current policies remain in place at the time of the budget development. This allows the Board to monitor development during the school year, keeping in mind the longer-term fiscal health of the District, and to make periodic decisions where the District will need to take budget action to properly manage District resources.

For example, after our unaudited actuals, Bellflower USD has sites and departments submit budget revisions which include carry over revenue and additional expenditures. That allows staff to fully inform the Board as to status and where budget revisions are necessary, and why. Given the performance and financial strength of Bellflower USD, this is an interactive process which has facilitated responsible budgeting, financial reporting, adjustments where and when needed, with full transparency.

3. **Bellflower Has Amassed a Significant Unassigned General Fund Balance. Bellflower Did Not Provide Accurate Financial Information, Limiting Its Board’s Ability to Invest in Additional Services for Students**

Bellflower Unified has, to the credit of the Board, Superintendent and staff efforts at responsible management of public funds, accumulated a strong, healthy fund reserve. That was achieved in part by ensuring that the District is using all of its restricted funds to the fullest. Bellflower also approaches financial management to make sure the District is operating conservatively to ensure that Bellflower USD is prepared for a rainy day or unexpected events which, absent financial planning, can be disruptive.

California school districts experienced budget cuts in 2008, and felt the impact across the board in operations, programs and student services. Learning from that and recognizing that reduced funding is always a possibility, Bellflower USD planned with the knowledge that funding deferrals promised may never come to fruition. Only through responsible planning can adverse consequences be avoided, funds protected, and reserves created for stability and protection of the District.

It is important to point out that according to the California Department of Education, unaudited actuals data for the most recent reported year of 2020-2021 on reserves throughout the state show they continue to grow. For unified districts it was 22.36% which was a 3.54% increase. Additionally, FCMAT also provides information regarding stronger reserves. So having available funds in reserves is a wise, prudent aspect of responsible funding efforts. Reflecting that, Bellflower USD currently has a Board Policy 3100 that states "The Board shall establish and maintain a general fund reserve for economic uncertainty that meets or exceeds the requirements of law." That unassigned reserve balances exist is reflecting of good planning and long-term efforts at Bellflower USD, and the amount present also confirms good management throughout each and every school year.
Reserve Levels

Overall, California school districts have stronger local reserve levels than they did when exiting the Great Recession. The chart below compares school district average reserve levels in 2013-14, 2018-19 and 2019-20, the latest published data. While a meaningful metric, the average is just that. Some school districts may have minimum reserve levels and others may have stronger levels.

Bellflower USD was in a stronger financial position entering the recession than most Districts, and therefore did start with a stronger ending fund balance and has been in line with the rise of ending fund balances over the last decade. Our reserve growth has been pretty steady with the exception of the last couple of years which were anomalies. Those anomalies are due to the pandemic which forced schools to close on March 13, 2020 and significant fluctuation in fiscal projections since then. With schools closing with three months left for expenditures, it was obvious that some of those budgeted expenditures would not come to fruition. This did cause a higher-than-normal growth fund increase for 2019-2020.

Budget projections for the 2020-2021 fiscal year provided assumptions which offered no COLA, deferrals and had Districts wondering what ADA funding would look like. These assumptions at time of budget development for 2020-2021 would lead to high levels of projected deficit spending.
Along with budget instability came students not returning to in-person learning. You no longer had the requirement to pay all staff and instead Bellflower USD focused on ensuring that we monitored budget expenditures to align with the current assumptions that forecasted steep declines in funding.

As the year progressed different funding became available as the State and County Health Department gave guidance on bringing students back to in-person learning. Bellflower USD responsibly and correctly used its restricted funding, which was also known as one time money made available being that needs changed due to the pandemic, and did not have to tap into District reserves as previously predicted. Not having students in-person did not provide the opportunity for all budgeted expenditures like professional development, intervention teachers, after school tutoring, extra hours to support student needs, etc. to be expended for the 2020-2021 fiscal year which did lead to a higher-than-normal ending fund balance. Bellflower was monitoring every fund closely as well as the ongoing instability of the current budget situation and working to make sure that the District would continue to remain financially strong, not just solvent.

While the reserves in place are unassigned at this time, the Board has been informed of them and that the reserve will be needed to stabilize the budget due to enrollment declines. The Board has also been informed and is also aware that reserves are in place to deal with rainy days and unexpected events. For example, because of this reserve the Board was given the option of continuing to pay all our staff as required but also substitutes, and contract service providers during the shutdown to ensure that once students returned Bellflower USD would have the staffing to fully support our students. We believe this has helped us with staffing shortages we are currently experiencing. Absent reserves, this would not have been feasible. While we are experiencing shortages, we have not experienced them to the degree that other Districts have.

The Board also did not decide to lay off any classified staff for the 2020-2021 school year despite budget assumptions that could lead one to believe that layoffs were necessary because the Board was willing to adjust and responsibly use available unassigned reserves if necessary to keep the individuals employed. The District instead repurposed staff to meet student needs which is addressed later in our response to the State Auditor’s perception that Bellflower USD was not adequately mitigating disruptions to its students during the pandemic.

It should also be noted that the State Auditor’s review was for a period of six years. To the best of our knowledge, not all Board members who served on the Board during the time when reserves became stronger were interviewed. It should be noted that the recommendation to assign the ending fund balance is something that will be presented to the current Board as part of the 2022-2023 proposed budget based on identified needs for Board discussion and action.
Bellflower USD’s general fund has remained steady for the last six fiscal years despite our declining enrollment. That is an accurate statement, and many funding factors contribute to that. Even though our enrollment has declined, Bellflower USD has been held harmless with ADA for the last two fiscal years which means that for the last three years we have been funded with the same past ADA basis despite reduced enrollment. Additionally, our unduplicated count has risen which factors revenue increases in the areas of supplemental and concentration funding.

The reason Districts are funded on prior year ADA if it is higher than current is to give Districts time to make budget adjustments needed based on known data. It would be fiscally irresponsible for Bellflower not to address the close to 2,000 ADA loss that is projected to happen for our District. Again, being held harmless has assisted along with the proposed three-year average calculation that will most likely be utilized for 2022-2023 however, without knowing for how long that will continue.

It is Bellflower USD’s our responsibility to plan for these unknown situations in the future and make the Board and public aware which we have. Based on current known information even with some of the new factors taken Bellflower is projected to lose $5.1 million in revenue using a three-year average ADA or 33.1 million if we go back to current or prior year higher ADA. So planning, adjustments and reserves are part and parcel of responsible District financial planning for events outside of our control, but which do occur.

Additionally, the audit states, Bellflower USD could have used some of its available funding to provide its students with extra math teachers, tutors, and additional programs to try to close the achievement gap. That is exactly what Bellflower USD has been doing over the last few years. If you read our LCAP, as well as all the additional plans required due to the pandemic and funding provided from the pandemic, we have added full time counseling to all our sites, online tutoring resources, intervention teachers and site-specific services which include partnering with outside agencies to better meet the needs of our students to name a few. We offered extended learning opportunities during the summer of 2021, and will once again do the same for the summer of 2022. As shared before, we have used some of the restricted funds which would include COVID funds to provide these services as allowed as well as our supplemental and concentration funds. This responsible way of budgeting and planning for current needs without losing sight of future concerns protects the financial stability of the District and maximizes taxpayer money for students and school services.

Finally, in considering finding and discussing it with our Board in a meeting on June 6, 2022, District administration with the lead of the Superintendent posed the question “Do you feel that you have been provided inaccurate financial information which has hindered your efforts to address student needs?” Board members confirmed that they understand the fluidness of budgets and understand that the numbers present assumptions and budget information at the time of
reporting. While assumptions can be made based on paper at the time of a budget, it is the ongoing, proactive dialogue that is imperative. The Board felt that the State Auditor’s statement did not take into consideration the dialogue factor and other considerations the Board is aware of. As one Board Member stated, there is no reason not to build our fund, and another, stated by doing so, we are taking action to ensure we have resources to sustain the efforts our students need today into the coming years as we know a counselor or support staff for one year, will not fully repair mental health, or fill the academic gaps our students has today, they need support beyond today and with funding uncertain, we have to be certain to be able to sustain support for our students. As 76% of our budget and our actions to support students is in personnel and benefits, those costs do not go away easily, and in order to ensure today’s students get the services they need tomorrow, we need to be prepared for dips in funding, an impending recession, and deferrals from the State.

4. Oversight of California’s School Districts and Fiscally Independent Districts

In the Audit Report, the State Auditor provides an abbreviated and, with all due respect, materially incomplete comment on the fiscal independence of the Bellflower USD, recommendations to revoke that made by the Los Angeles County Superintendent of Schools (“County Superintendent” or “LACOE”), the State Superintendent of Public Instruction’s (“State Superintendent”) acceptance of the County Superintendent’s recommendation, the failure of both to follow the statute and absence of statutory or other grounds for revocation, and Bellflower USD exercising its right to contest the attempted revocation in still pending litigation. [Audit Report, Page 14 of 52.]

A more complete discussion and response by Bellflower USD is offered in response to provide context as well as the legitimate objections being raised and litigated as to an improper effort at revocation of fiscal independence which it has had since July 1, 2016, and which the County Superintendent and State Superintendent attempted to revoke effective July 1, 2019, which revocation effort was defective under California law and properly contested by Bellflower USD.

The governing statute for a school district in California to become and operate as a fiscally independent district is Education Code section 42647. The steps involved are straight-forward and clear to obtain fiscal independence as well as to keep it once secured. First, the district is to file an application for fiscal independence with the County Superintendent. Second, the County Superintendent is to cause a survey to be made of the district’s accounting controls by an independent certified public accountant. Third, the County Superintendent is to make a recommendation to the State Superintendent. Fourth, the State Superintendent approves and authorizes the district’s fiscal independence. Revoking a district’s fiscal independence requires a similar process with a recommendation for revocation coming from the County Superintendent supported by an audit report by a certified public accountant with the recommendation to be acted upon by the State Superintendent.
On December 12, 2018, Bellflower USD received an email informing it that due to restructuring of LACOE staff that the County Superintendent had engaged an accounting firm, Simpson & Simpson CPAs, under contract with LACOE, to perform the internal control “audit” previously done by LACOE’s School Financial Services, and that the District would be contacted regarding initial “kick off” session. The following day, December 13, 2018, the District received a detailed email regarding the Annual Controls Audit. Prior to the December, 2018 emails, only one review had been previously conducted by LACOE’s School Financial Services division, and it was called a review not an audit. While surprised, Bellflower USD took no action to interfere or impede the indicated “internal controls evaluation” by Simpson & Simpson, and cooperated fully in the process.

However, unknown at the time and only later confirmed through requests by Bellflower USD of the County Superintendent under the California Public Records Act and through litigation counsel’s efforts, in February 2019, LACOE and Simpson & Simpson entered into an amendment to their contract making the work of Simpson & Simpson confidential. Bellflower USD legitimately questioned how an audit of a public entity could legally be converted into some confidential process by LACOE, and what was the motive behind this atypical effort. On obtaining the amendment to the contract between LACOE and Simpson & Simpson CPAS dated February 8, 2019, it confirmed that LACOE and the County Superintendent were not seeking an independent, objective annual review of Bellflower USD’s internal controls, but instead seeking the revocation of the District’s fiscal independence without the District’s involvement despite the public nature of an audit and the appropriateness of District involvement for assurance of accurate and complete information being provided.

Approximately seven months after this contract was entered into, a brief “observations report” was issued by Simpson & Simpson to LACOE and the County Superintendent – not to Bellflower USD. No audit had been undertaken, and no audit report provided. As later learned by the District, neither the “observations report” of Simpson & Simpson nor its full report showed any “inadequacy” in the internal controls at Bellflower USD or any diminished internal controls since the District had been granted fiscal independence. To the extent any recommendations were made, in good faith they were adopted by the District. The email cover letter to Bellflower USD provided only this brief “observations report,” not a full report of Simpson & Simpson’s efforts. That cover letter stated very clearly that the District should consider the “observations report” to be Simpson and Simpson’s “exit” and that Simpson and Simpson would have no further reports to issue either to LACOE or to the District. The documentation provided to Bellflower USD was titled “LACOE INTERNAL CONTROL REVIEW OBSERVATIONS Bellflower Unified School District.” It was on its face not an audit. What was provided to the District were observations by Simpson & Simpson following a limited review.
The District received several weeks later, on June 3, 2019, a communication that the County Superintendent was recommending to the State Superintendent that the District’s fiscal independence be revoked effective the beginning of the 2019-2020 school year. The letter from the County Superintendent to the State Superintendent referenced the reasons for the revocation as being set forth in a “performance audit” completed by Simpson & Simpson. When the District received the letters recommending revocation, it had not received any performance audit, audit or further Simpson & Simpson report as quoted in these letters requesting revocation. There was no audit. There were no internal controls problems at the District. There was nothing more than an observation report which found no inadequacies and recommended actions which again the District implemented without objection.

Regardless, and to the surprise of Bellflower USD due to the material failure to follow the statute in the County Superintendent pursuing revocation, on June 28, 2019, a Deputy to the State Superintendent notified the District that based on the County Superintendent’s recommendation, he was revoking the fiscal independence of the District subject to an undefined transition period effective the following Monday, July 1, 2019. While the letter stated there would be a period of “transition,” no timeline for the period of transition was recited and, as of the date of this response to the State Audit, no transition period discussions have occurred. The letter was signed by the Deputy Superintendent and not the State Superintendent of Public Instruction as required by Education Code section 42647.

Bellflower USD, understandably requested from the General Counsel for LACOE and the County Superintendent a full and complete copy of any further report by Simpson & Simpson that had been prepared-secretly by Simpson & Simpson at LACOE’s direction. LACOE did not provide it. It was necessary for the District to pursue a California Public Records Act request for this “secret report” to obtain a copy. After receipt, Bellflower USD discovered that the Simpson & Simpson report relied upon for the attempted revocation contained no name of either the accounting firm or an individual who wrote the report. The District was informed that the report was written by Simpson & Simpson, but Bellflower USD, despite repeated requests, received no explanation at all concerning why no name was on the report as to an individual or what firm actually prepared the report. The “no name report” was received only after the California Public California Records Act request was made.

In reviewing the “no name report” represented by LACOE and the County Superintendent to be the operative Simpson & Simpson report, it was obvious it could not be relied upon by anyone for any purpose, much less for attempted revocation of the Bellflower USD’s fiscal independence. It was not in compliance with Education Code § 42647 for a revocation to be recommended much less acted upon by the State Superintendent. The author of the “no name report” at Simpson & Simpson appears to agree. The Executive Summary in the “no name report” attributed by LACOE
to be the work of Simpson & Simpson on which revocation was pursued and based contained an express disclaimer stating as follows:

This performance audit did not constitute an audit of any portion of BUSD’s FY 2018-19 financial statements in accordance with Government Auditing Standards. Additionally, our firm was not engaged to, and did not, audit or render an opinion on BUSD’s internal control over financial reporting or over financial management systems. The results of our evaluation cannot be projected to future periods.

The Simpson & Simpson “no-name report” secured and relied upon by LACOE and the County Superintendent in recommending revocation of Bellflower USD’s fiscal independence, and then accepted and defectively approved by the State Superintendent, failed to render any opinion on whether or not Bellflower USD’s accounting controls had become inadequate. That is the statutory prerequisite and standard to revoke a district’s existing fiscal independence. To simply review the disclaimer is that no audit took place, no audit of internal controls over financial reporting or financial management occurred, nothing could be projected, and no opinion was rendered on the District’s financial controls much less any lack of adequacy.

Contrary to the established process and statute, Bellflower USD strongly disagrees with the manner in which the revocation of its fiscal independence was attempted. Bellflower USD is one of the most financially stable and well-funded school districts in all of California. There is no factual evidence that the fiscal management or accounting controls of the District have become inadequate since fiscal independence was obtained. No audit was performed by any auditor engaged by the County Superintendent. No colorable good faith substantive basis existed to try to unwind the District’s fiscal independence. It is submitted that the County Superintendent had no reason or proper basis to make the recommendation to revoke independence. The State Superintendent, absent statutory compliance with the preconditions to revocation, had no authority to revoke Bellflower USD’s fiscal independence based on a defective and improper recommendation from the County Superintendent. Since July 1, 2019, Bellflower USD, with the consent of the County Superintendent and State Superintendent, still issues and continues to issue its own payroll and vendor warrants. And it has been doing so since the attempted revocation in June 2019 through today, reporting on payroll processed and providing copies of all vendor warrants processed by the District to the County Superintendent for approaching three years without one single issue raised as to Bellflower USD’s payroll or warrants.

Bellflower USD is contesting in Court the defective and improper attempted revocation. Despite a request by the County Superintendent, the Court rejected efforts to stop Bellflower USD doing so. The question of statutory compliance with the revocation requirements under Education Code
§ 42647 and whether there was an abuse of discretion by the County Superintendent and State Superintendent is scheduled for argument on September 30, 2022.

5. **Bellflower USD Has Not Consistently Provided Required Services and Support to Students with Disabilities**

In limiting the review of special education data to only Office of Administrative Hearings (OAH) decisions, the State Auditor’s comparison of Bellflower USD to other districts is materially incomplete and misleading. One must look at the total number of Due Process Complaints (DPC) filed. The process is a DPC is filed, then the District and the student, represented by an attorney, attempt to resolve or settle the case. If the case is able to be settled, it does not go to the OAH for a hearing. Other districts will settle cases and pay attorney’s fees to avoid a hearing even where they may feel meritorious grounds to object exist. Bellflower USD will at times reach an agreement, but at times is not able to do so where attorneys ask for large dollar amounts in attorney fees to settle the case.

When you look at DPCs filed against the District, you will see that relative to other districts Bellflower USD has fewer DPCs filed than other districts. In fact, when factoring in cases settled and taken to hearing, Bellflower USD accounts for only 32 (0.17%) of the 24,720 cases filed in California, and accounts for 0.2% of the special education enrollment in California (based on your numbers 1,666 out of the 820,000). This is slightly below the expected proportionate share of the DPCs filed. While all other districts the State Auditor quoted are above their proportionate share, notably LAUSD is 26.24% above their proportionate share.

<table>
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<tr>
<th>District</th>
<th>Total Special Ed Pop</th>
<th>Total OAH filings</th>
<th>Total State OAH filings</th>
<th>Total Special Ed pop</th>
<th>% of Total Special Ed Pop</th>
<th>% of Total cases</th>
<th>% Above Proportionate</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUSD</td>
<td>1666</td>
<td>41</td>
<td>24720</td>
<td>820000</td>
<td>0.20%</td>
<td>0.17%</td>
<td>-0.04%</td>
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<tr>
<td>LAUSD</td>
<td>81424</td>
<td>8940</td>
<td>24720</td>
<td>820000</td>
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<td>36.17%</td>
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<tr>
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<td>385</td>
<td>24720</td>
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<tr>
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<td>9837</td>
<td>356</td>
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<td>820000</td>
<td>1.20%</td>
<td>1.44%</td>
<td>0.24%</td>
</tr>
</tbody>
</table>

Clearly the relative number of cases and the complete picture shows that BUSDs, case numbers do not represent a disproportionate number of students therefore the word consistent is misleading.

Office of Administrative Hearing (OAH) data from Dashboard:
Additionally, when looking at data on written state complaints, CADRE shares that during the school years 2015-2016 through 2019-2020, written complaints to school districts averaged between 12 to a low of 10 per 10K children per year. Bellflower USD had 9 CDE complaints total for the six years, well below what would be expected and the experience in other districts.

Bellflower USD provides robust training each year to teachers, administrators, instructional aides,
psychologists and service providers in order to make sure all are aware of their requirements under all Federal and State laws to serve students. Training is geared toward OAH case decisions and in some cases are ordered by CDE as part of the compliance with the OAH decision.

When you review the CDE closures, training requirements, including professional development and/or memos are often required. In order to fully close a DPC and OAH decision we must submit proof of training. Trainings have been uploaded into SFP and include, but not limited to: Essential meeting notes, IEP Educational Benefit checklist, Educational Benefit Training, Annual Teacher Training, Sped DPC compliance training as result of a 2017 DPC. Psych assessment trainings include Using Oral language Spanish, Psych Template (built to ensure a comprehensive assessment), Conducting Legally Compliant IEPs, Ed Benefit, Executive functioning, and many more. Each time an OAH decision is received, the case is reviewed to determine how we can do a better job in meeting our student needs and training is addressed both with targeted groups and district wide.

Figure 12 in the State Auditor Report is labeled “select quotes from Administrative Hearing Decisions that Show Reasons for Bellflower USD Not Upholding Special Education Law.” The title in the State Auditor’s confuses and incorrectly represents the substance and relevance of the quotes. The quotations are not Bellflower USD’s reasons for not “upholding” Special Education Law. Bellflower USD works diligently to uphold all special education laws and prepare our staff to provide the best service possible to our students. The quotes referenced are statements from the Administrative Law Judge (ALJ)’s decisions, based on evidence they heard or facts as they believed them to be, for why they decided against Bellflower USD in the specific case. They do not represent Bellflower USD’s reasons for not upholding the law, but reflect an ALJ’ s disagreement as to how Bellflower proceeded and whether more was needed. Although they show errors in specific cases, they cannot and should not be extrapolated to the actions of all special education staff members, nor show systemic deficiencies in all student's IEPs. Instead, they show isolated cases with findings by ALJ’s calling for improvement and needed professional development which Bellflower USD has implemented.

6.  During the Pandemic, Bellflower USD Did Not Adequately Mitigate Disruptions to Its Students’ Education

In all candor, the pandemic and sequence of governmental direction was a period of challenge for everyone, Bellflower USD and every school district in California included. This was a time of great uncertainty and constant disruption for all of California schools as they followed the “shelter in place” orders and waited for confirmation of when schools would reopen as initially predicted to be in a few weeks. As different information was received and confirmed through Los Angeles County Public Health and the County Office of Education, it was shared with the entire Bellflower USD community. State and Public Health Officer mandates left all school districts in the position
of doing the best they could, in the most uncertain of times, with constantly changing directives and public health updates.

Rather than sit back passively, Bellflower USD implemented a coordinated approach to mitigating the impact of the closure and a proactive approach to support students, parents, and teachers at the outset of the pandemic. Bellflower USD rallied as a team to take on the challenges. Administrators met frequently to share resources and coordinate communication and distribution plans. Teachers quickly pivoted to connect with families and students and support continued learning. Nutrition staff worked to ensure that students had access to food. The Superintendent and senior staff aggressively generated plans and outreach efforts to help. And through it all, an active Governing Board supported efforts to responsibly deal with the morass of pandemic health, regulatory and other issues with the focus being on the community and students impacted.

Through it all, as context, clarification and more information confirms, Bellflower USD did an excellent job. While no District can or should sit back and be satisfied given the impact of the pandemic, with a “pandemic” and all the disruptions at the school level which resulted, criticism should be measured and avoided where quality, good faith and results-oriented efforts were quickly and consistently put in motion such as occurred at Bellflower USD.
In an effort to have a single place for the community to find up to date information, a COVID-19 tab was added to the BUSD website and linked to school websites. For teachers, a Teacher Resource site was developed and published March 23, 2020 (two weeks after the announcement of school closures). As many internet sites and companies were providing free access to programs and resources during this time, the Teacher Resource site was developed to provide teachers with “vetted” materials that they could use and provide to parents.

At the same time, resources were created for parents in the areas of Phonics/Word Study, Reading, Dual Immersion, English Learners, Math/Science/College Prep, Science, History/Social Science, PE/Nutrition, Technology, visual and Performing Arts, Special Education, Virtual Field Trips. They were then posted to the BUSD website. In the beginning the Teacher Resource site included links to adopted curriculum to allow for continuity of lessons being taught prior to closure.

The home page of the site included a suggested schedule for home learning and was organized by topic, i.e., English Language Arts, English Language Development, Social Studies, Math, Health and Wellness, PE, Science, Special Education, PBS TV at Home Learning, Advanced Placement, Virtual Field Trips, so teachers had quality resources from which to select when planning learning for students at home. The site also included English and Spanish California Standards documents that were in parent-friendly language for grades K – High School, and a Professional Development for Teachers section that included resources for using a variety of platforms that were already being used by some teachers or were now free as a result of school closures, including the adopted English Language Arts/English Language Development curriculum, iLit (intervention program), Khan Academy, Screencastify, School City Assessment platform, Flipgrid, Seesaw, Padlet, and Google (Drive, Docs, Sheets, Forms, Classroom). As new resources were added to the website, notification of the updates were sent out to school sites. This site continued to be updated during distance and hybrid learning and is still used today as a place to house professional development resources.

As were many people across the state, the Bellflower USD administration was listening to Governor Newsom’s press conferences during this time. On April 1st Governor Newsom stated that schools would not reopen and the State Superintendent would be sharing guidance and support to school districts regarding distance learning. That same day, the Bellflower USD community was informed. Part of this communication included that students will not be penalized or negatively affected with respect to grades or credits as this was the guidance from the State and that more information would be provided by the State in the future.

At that juncture, Bellflower USD schools had already begun reaching out to families and connecting them to resources. At the point that it was clear that schools would not return for the year, schools increased their efforts to ensure students continued learning. If they had not already been created, teachers submitted schedules to the administration of learning and information
regarding whether students were engaging in lessons. Since the State had determined that no harm would be done to students due to COVID, accountability measures were waived which allowed students to not engage as their grades would not be impacted by dis-engagement or not completing course work. To inform parents of the importance of students engaging in lessons during this time, a sample enrichment communication was provided to school sites so that each site could modify the message to meet the needs of their community.

Although this time was difficult for teachers as they tried to meet all of their students’ needs, teachers and school support staff at Bellflower USD continued to try to reach out to non-engaged students. Sites tracked student engagement on a centralized sheet so that site office staff could help reach out to students not engaging. Non-engagement of students was not solely a concern for BUSD. Other districts were experiencing the same concerns. A review of LACOE’s website during this time also reveals that after the announcement, job-alike meetings were established to help districts come together to share experiences, learn from each other, and brainstorm ideas, but it also set its focus on reopening in 2020 – 2021.

Unfortunately, this did not happen. Students began the 2020-2021 school year in distance learning. Bellflower USD quickly, under the health guidelines of providing support to essential workers, opened the doors for children of essential workers to have a safe place to learn and receive support during distance learning. Bellflower USD repurposed classified staff, instead of laying off as previously shared, to meet student needs. We also worked with our after school community partners to extend this support from 6:30 am to 6:00 pm each day. Our focus was always, as you continue to read, to find ways of bringing students back to in person learning. This opportunity and support was extended to include children of Bellflower USD staff, English Learners, Foster Youth, and Homeless Youth. Additionally, special education cohorts were implemented as will be shared later in this response. It should be noted that Bellflower USD did not have any outbreaks during the implementation of our onsite support programs.

Although COVID did have an impact on student success, highlighting the most recent math scores and the State Auditor noting that “only” 39% percent of students graduating prepared for college or careers in 2018 – 2019 as evidence that Bellflower USD did not mitigate learning loss for English learners, foster youth, students who were experiencing homelessness, and student receiving special education services is selective reporting. Beyond ascribing blame to the school district as contrasted with all that was going on and affecting parents, students, school employees, literally everyone, the State Auditor does not provide a full picture of student outcomes over the last three years.

Although Bellflower USD’s percent of students graduating prepared is lower than the State based off of the California School Dashboard, the percentage of Bellflower USD’s students graduating prepared has increased over the last three years.
Although impacted by COVID-19 and a true pandemic, Bellflower USD continues to have a higher graduation rate than the State overall for English learners, Special Education students, students in foster care, and for students that are experiencing homelessness. It is also addressing and seeking to consistently improve in all areas.

Bellflower USD also believes that its graduates should have a variety of opportunities to be successful post high school and invests in all avenues for students to graduate prepared as noted by the percent of students graduating prepared as a result of completing a CTE Pathway and earning a Seal of Biliteracy. A higher percentage of students in Bellflower USD graduate prepared in these areas as compared to the State statistics.

Just like all schools throughout the State of California, Bellflower USD struggled with the unanticipated need to service the needs of students during the pandemic. We all have learned that most students learn best in person. No private or public school can say that challenges were not
disruptive during this period. However, the State Auditor's generalized conclusion is far from accurate. Bellflower USD did mitigate disruptions and served all students, based on what it could control and the job it could perform within health guidelines.

During the early stages of the pandemic, during enrichment, Bellflower USD case carriers and classroom teachers reached out to all students with an IEP. A letter was sent to all parents on April 14, 2020. Shortly after, an all special education teacher Google Meet was held to put systems in place to track that case carriers were providing services to the greatest extent possible and at minimum commensurate with the classroom enrichment activities.

Additionally contracted service providers also reached out to provide support to students and parents to the extent possible. Case carriers collaborated with teachers and at times would attend class sessions (co-taught) with the students to support them and then meet with the student to provide additional support after the class session. Teachers were provided with documents to assist with technology tools including tools to assist with accessibility, engagement, focus, navigation, readability, reading comprehension, text to speech, assessments, and other tools available to assist students with special needs. Additionally, accessibility tools available on Chromebooks was shared with staff.
Accessibility Tools Available on Chromebooks

A Guide to Your Chromebook’s Accessibility Tools

Accessibility Tools Available on Chromebooks

Turn On Accessibility Features

VISION

Making Your Chromebook Easier to See
- *Zoom and Magnify*
- *High Contrast*
- *Large Cursor and Highlights*

*Screen Reader*

*Select to Speak*

HEARING

*Add Caption Tracks to Your Video Files*

*Mono Audio*

MOTOR

Chrome Accessibility: Mobility-Assistive Features and Functions
- *Sticky Keys*
- *Tap-Dragging*
- *Automatic Clicks*
- *Physical Keyboard*
- *Virtual Keyboard*
- *Voice Input*

During the spring, Bellflower USD had a system to ensure IEP services were provided to the fullest extent possible. A COVID-19 Activity Tracking Log was developed.
With formalized distance learning in the Fall of 2020, Bellflower USD had a formalized system of support for all students to ensure IEP services were provided to the fullest extent possible. Co-Teaching resumed and special education teachers followed the agreed upon distance learning schedule. Contracted service providers provided in home services at this time to support our most needy students.

In addition to the training all teachers received, the Special Education Department provided training on how to conduct virtual IEPs. A Bellflower USD Distance Learning Log was implemented to better track instruction and progress on Goals and method of instruction.

Psychologists developed a template for Bellflower USD on how to use NWEA scores as part of the assessments.

In October 2020, prior to being allowed to return to in person instruction, on April 1, 2021, Bellflower USD began serving our moderate to severe students in groups, beginning with our most needy students in grade seven who had transitioned from having one teacher to multiple teachers. These students were invited to come on campus and work in classrooms with instructional aides available to facilitate accommodations and participation with Google Meets. We expanded this to
include lower elementary students (K-2) moderate severe and expanded the 7th grade to include 8-9 grade prior to our full return to in person instruction on April 1, 2021. We were only limited by the willingness of parents to return students to campus.

It is important to note that we were the only District in our SELPA and surrounding area to provide onsite support to special education students.

Bellflower USD worked with teachers to return preK-12 students to classrooms on April 1, 2021, the earliest date allowed by the State. BUSD had a robust plan developed which included teachers simultaneously teaching in person and to students online. All students who were ready to return to campus were allowed to return. Bellflower USD provided four days of on campus instruction with one day of online learning for all students who chose to return.

7. **Bellflower Has Frequently Not Complied With Laws Intended to Ensure Public Transparency Bellflower Restricted Public Access to Information When It Failed to Comply With the California Public Records Act**

Bellflower USD respectfully disagrees.

As stated in the State Auditor’s report, Bellflower USD has already implemented a system to respond and track public records requests. The recommendations will be used to enhance what the District already has in place.

All public entities at times face multiple CPRA requests, most often strategic lawyer filings for potential claims or pending suits, far less often about a public request for genuine information supportive of education. Bellflower USD does not have a material issue with CPRA compliance issues, and works to assure requests and issues over requests are resolved without litigation or adverse proceedings.

8. **By Not Consistently Complying With the Ralph M. Brown Act, Bellflower Hinder the Public’s Ability to Participate at Board Meetings**

The Brown Act seeks to assure open meetings, public comments, and transparency. Bellflower USD seeks to comply with its requirements. Where issues arise, the Brown Act calls for notice of an aggrieved party and an opportunity for a public agency to correct any prior Agenda or meeting efforts. Bellflower USD again does so. No one is perfect, but Bellflower USD does a good job and embraces opportunities for improvement.

Bellflower USD’s Superintendent shared with the State Auditor that prior to the audit the District had already begun including the case number on closed session agendas. She shared that her and
staff attend training, from CSBA and other organizations on the Brown Act and make adjustments as warranted. As the State Audit confirmed, where technical issues exist, they are corrected, and where compliance training is needed it is provided. As to items listed on the agenda for closed session, and although, as stated by State Auditor no violation of the Brown Act was found, the adjustments discussed have already been made.

As Closed Session is properly noticed at the beginning of the meeting, there is also no requirement to restate what specific items the Board will discuss if they must reconvene to closed session following open session business. The Board clearly states to the public that they will be returning to closed session and no action will take place in closed session. To state that finishing properly agendized closed session items does not foster public trust is a highly subjective one. Bellflower USD, in an effort to be responsive to that perception, is proceeding with outside counsel for Agenda reviews.

In regard to meeting minutes not showing whether individuals spoke, that is not an omission or incorrect. There is an agenda item for public comment and at the subsequent Board Meeting, the Board approved the minutes. There is no reason to believe that because individual names were not listed as public speakers that no public comment occurred. Instead, the audit assumes the opposite choosing to assume the Board failed to follow procedure and skipped the agenda item, which never took place.

While our response provides clarification, the District will consider the recommendations as they can only enhance the compliance we are adhering to.

9. Bellflower’s Lack of Transparency Has Unnecessarily Limited Public Involvement

Bellflower USD, is concerned that table 3 gives the impression that there are multiple errors, when in fact it is a single error that was repeated. Bellflower USD has corrected this posting requirement as of the July 6, 2022, Special Meeting Agenda. The error however, did not limit the ability of the public to review the LCAP or participate in the meeting or provide comments as messages were sent to the community and the LCAP was posted on the website for review. In regards to the SPSAs the Board had access to review the SPSAs and were not prevented from doing so. All agenda materials and anything provided to the Board is always available for review at District office and this statement is included on all agendas. Bellflower USD strives to improve transparency and will include the detailed PO listing for future meetings.

10. During the Pandemic, Bellflower Limited Public Participation When It Did Not Make Its Board Meeting Available Virtually

Bellflower USD is not clear as to what evidence exists for this statement. It appears to be an opinion or a possibility rather than based on observable data.
In reality, Bellflower USD did not have limited attendance. The meetings were held in the gyms at the high school with appropriate social distancing and precautions. In fact, we had larger attendance during this time than both pre-pandemic and when we began livestreaming the meetings on Google Meet.

However, since you cannot have sign-ins at Board Meetings, there is no way to give you evidence to the actual numbers. But there is also no data for the State Auditor to support a limited public attendance and involvement in Board meetings.

11. Other Areas We Reviewed as Part of the This Audit -- Meal Services During the Pandemic

Bellflower USD understood and acted on the needs of our families during the pandemic. When schools were not able to reopen for the 2020-2021 school year, we announced times when meals could be obtained. We had a very low turnout. At that point Bellflower USD realized that transportation and being able to come during the designated times was a barrier for our families. We quickly strategized and our dedicated nutrition workers with the support of transportation started delivering weekly meals to our students enrolled at our CPP schools. We continued meal pick up for other schools at the nutrition center multiple times throughout the day and in the evening, or by appointment for our working families.

Conclusion

In conclusion, we are appreciative of your time and efforts in conducting this audit. We respectfully disagree with the title, “Bellflower USD Has Not Used Its Significant Financial Resources to Fully Address Student Needs.” We hope our responses provide clarity to this mischaracterization.

Bellflower prides itself on building futures. In order to do so we always look for ways to improve. All recommendations if not yet implemented will be considered in order to continue servicing the needs of our students.
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Comments

CALIFORNIA STATE AUDITOR’S COMMENTS ON THE RESPONSE FROM THE BELLFLOWER UNIFIED SCHOOL DISTRICT

To provide clarity and perspective, we are commenting on the response to the audit from Bellflower. The numbers below correspond to the numbers we have placed in the margin of the response. Rather than comment on all of the individual areas of Bellflower’s response that we believe are deficient or misleading, we have summarized our comments according to the respective sections in its response.

We disagree with Bellflower’s assertion that our report does not provide the appropriate background and context for the issues we describe or is incomplete. We conducted this audit in accordance with generally accepted government auditing standards, which state law requires us to follow, and our office’s thorough quality control process. Audit standards require us to obtain sufficient, appropriate evidence to support our conclusions and recommendations. As with all of our audits, we engaged in extensive research and analysis to ensure that our report presented a thorough and accurate representation of the facts, and included all relevant information in our report.

Bellflower incorrectly states that we did not identify financial problems. Beginning on page 15, we describe several problems related to how Bellflower inaccurately presented financial information to its board and the public. These problems include, as we describe on pages 16 and 17, the district’s misleading practice of obtaining budget authority for additional expenditures but never spending most of the increases. On page 20, we describe that the district consistently projected deficit spending that did not come to fruition and instead added to its unassigned general fund balance. Further, although we do not characterize any of our findings as wrongdoing, we did find several areas of noncompliance during our review. For example, beginning on page 23 we discuss that Bellflower has not consistently provided legally required services and support to students with disabilities, as evidenced by the decisions issued by Administrative Hearings and the investigations performed by Education over the last five years. Moreover, on pages 34 and 35, we discuss that Bellflower has not complied with legal requirements related to public records requests, and on pages 36 and 37 we discuss how the district was noncompliant with the Brown Act.
The district states that it presently has 13,806 students enrolled, which is an increase from previous years. On page 7 we present Bellflower’s enrollment as 10,700 students, which was based on the district’s enrollment for fiscal year 2020–21.

Bellflower’s response is concerning as it attempts to downplay the financial problems we identified by asserting that its board is well informed and that its significant reserve is unquestionably good. We acknowledge in our report that the district’s budget and interim reports provide projected financial information. We also clearly state on page 15 that neither underspending nor a growing fund balance are inherently problematic. Our concern is that the district has consistently overstated its expenditures in its budgets and interim financial reports to the board and the public and has failed to clearly communicate its true financial position to its board. Specifically, as we state on page 17, Bellflower’s budgets and interim reports since December 2018 have shown projections of deficit spending and declining fund balances, yet its actual revenue and expenditures are significantly different from its projections. Consequently, the district has amassed a significant and growing unassigned general fund balance. Bellflower’s response indicates that the growth of its reserve is consistent with statewide trends. We did not independently review the statewide trends on reserves that the district presents in its response on page 49. However, as we state on page 18, Bellflower’s current reserve was 42 percent of total expenditures, which is significantly larger than the statewide trends the district shows. Further, we find it problematic, as we state on page 23, that Bellflower has amassed a growing reserve when it is not meeting the needs of so many of its students.

In accordance with audit standards, we did not evaluate the revocation process as part of the audit to avoid interfering with ongoing legal proceedings. Therefore, we do not comment on any related points in Bellflower’s response or opine on its accuracy.

Bellflower’s response used a page number reference from a draft copy of our report. Since we provided Bellflower the draft copy, page numbers have shifted.

Bellflower’s response to our conclusions about its special education program is incorrect. We did not limit our review of Bellflower’s implementation of special education and related services to a review of Administrative Hearings’ data. Rather, our review included an analysis of this data as well as an examination of the decisions that Administrative Hearings’ issued, of the complaint investigations conducted by Education, and of the special education trainings Bellflower stated it provided its staff. Therefore, our conclusions about Bellflower are based on a variety of sources of information, not solely the data on which Bellflower focused in its response.
Additionally, unlike our broader review, Bellflower’s response focuses specifically on a single metric: complaints filed. This metric is unreliable as a sole indicator of how well Bellflower serves its students because the number of complaints filed is dependent on many factors other than Bellflower’s quality of service. Further, Bellflower indicates that one explanation for its high rate of complaints before Administrative Hearings is that it will not reach a settlement agreement when attorneys ask for large dollar amounts in fees to settle the complaint. Though this fact may explain why Bellflower has a higher rate of complaints decided in hearings, the fact remains as we state on page 23, Administrative Hearings determined that Bellflower failed to comply in one or more areas of special education laws in 14 of 15 complaints.

Finally, despite our efforts to understand the steps Bellflower had taken in response to Administrative Hearings’ decisions and Education’s investigations, only in early June 2022 did the district provide the trainings it asserts address the noncompliance with special education laws. As we indicate on page 27, we reviewed more than 1,000 pages of training documents Bellflower provided to demonstrate its response to the issues identified by Administrative Hearings and Education. However, only a small number of these materials appear to have been created in response to specific findings of Administrative Hearings. In addition, many of the materials are not dated and Bellflower did not provide sufficient evidence of who attended the more relevant trainings. Bellflower also did not demonstrate any efforts to analyze the types of violations that continue to recur. Moreover, Bellflower’s continued pattern of noncompliance with special education laws as we describe in the section starting on page 23 demonstrate that problems persist despite any trainings or other actions the district may have taken over the last five years. As a result, we stand by our recommendation that the district should review all its current IEPs to validate compliance with legal requirements and to ensure that it is providing the services listed on the IEPs.

The evidence we reviewed during our audit does not support Bellflower’s claim that it implemented a coordinated approach to mitigating the impact of school closures. On page 28, we describe how Bellflower relied on individual school sites and teachers to communicate with families and to determine how to provide instruction to students. We acknowledge on page 29 that after it closed schools in March 2020 Bellflower posted on its website a list of educational resources for students and families, as well as select low or no cost Internet options. Bellflower’s response states that it implemented a coordinated approach to mitigating the impact of the closure and a proactive approach to support students, parents, teachers. However, as we describe on page 29, Bellflower did not provide any information to families about its approach to remote learning for the remainder of the 2019–20 school year,
instead indicating that teachers would be reaching out to students. Bellflower’s response does not address the concerns we describe on page 29 involving students’ access to Internet connectivity, nor does its response address the barriers affecting English learners and their families or foster youth and students experiencing homelessness that we describe on pages 29 and 30. Further, the district’s response does not address the concerns that Education and Administrative Hearings identified related to the pandemic, which we describe on pages 30 and 31, including not providing services listed on student IEPs, a delayed assessment, and assigning a student work that had no educational benefit. Our conclusion that Bellflower did not adequately mitigate disruptions to its students’ education during the pandemic is well supported.

The district has confused our concerns that only 39 percent of Bellflower’s graduating students were prepared for college or careers in fiscal year 2018–19 as evidence that Bellflower did not mitigate learning loss for English learners, foster youth, students who were experiencing homelessness, and students receiving special education services. We describe the district’s percentage of graduating students who are prepared for college or career on page 23 as one potential area in which the district could have used its available funding to better ensure that its students were ready for their lives after high school. It would be inappropriate to use indicators from fiscal year 2018–19 as evidence that the district did not mitigate learning loss after it closed schools in March 2020 and therefore we did not attempt such a comparison.

Despite the district’s efforts to begin tracking public records requests in 2021, as we state on page 35, the district has not yet formalized the procedures for this process. Instead, the district shared with us that it verbally communicated the new procedures to the staff receiving public records requests. Further, we report that the district’s recent practices when responding to requests raise questions about whether the district fully understands its obligations. On page 33 we stated that the district did not respond to three of the 10 requests we reviewed and did not provide timely or complete responses to another four requests. As we state on page 35, when Bellflower fails to respond to requests for records, it restricts the public from its fundamental, constitutional right to access information and participate in and monitor the activities of a public agency. Further, it limits families from understanding how the district is addressing their students’ needs.

Bellflower correctly states that the Brown Act seeks to assure open meetings, public comments, and transparency. Although the district indicates that it had begun including brief descriptions for closed session items on its agendas, as required by the Brown Act, we stand by our recommendation that Bellflower should establish a process to
verify that its board meeting agendas include an accurate listing of all closed session topics the board expects to discuss. We look forward to reviewing the documentation of the district’s implementation in its 60-day response. However, the district is incorrect when it asserts that our conclusions about public trust are subjective. On page 37, we describe that Bellflower will sometimes reconvene a closed session at the end of a public meeting to consider items it did not have sufficient time to address during the meeting’s previous closed session. We then observe that Bellflower’s meeting minutes did not reflect its reasons for returning to a closed session in two instances and we conclude that the absence of an explanation in the minutes did not foster public trust. Our conclusions about the district’s incomplete meeting minutes is based on Bellflower’s board bylaws, which recognize that maintaining accurate minutes provides a record of board actions and helps to foster public trust. Further, incomplete meeting minutes are objectively less informative to the public than complete meeting minutes and provide less transparency into the operations of the board. Failing to provide information and decreasing transparency are practices that hurt, not promote, the public trust.

Table 3 accurately reflects the errors we identified in our review. As we describe on page 38 Bellflower did not comply with a key statutory requirement to indicate on its meeting agendas where the public could review the draft LCAP before a public meeting to solicit recommendations and comments. We are pleased that the district indicates it has corrected this concern and look forward to reviewing the documentation of its implementation in its 60-day response.

Bellflower states that it is not clear what evidence exists for our conclusion that public participation in board meetings was limited by the fact that it did not offer a virtual meeting option during the early months of the pandemic. As we state on page 40, the Governor’s executive order suspended certain requirements in the Brown Act to make meetings accessible by telephone or video to all members of the public with the goal of allowing flexibility to meet remotely during the pandemic, in part because of stay-at-home orders. In addition to the stay-at-home orders, as we indicate on page 41, people may have been hesitant to attend in-person board meetings because of challenges related to the pandemic, such as health concerns, family care, and transportation. Given these circumstances, without a virtual option attendance was limited to individuals willing and able to attend in person. Had Bellflower made the meetings available virtually, more people could have attended. For these reasons, we concluded that Bellflower limited public participation when it did not make its board meetings available virtually during the pandemic.

We stand by the title of our report, which is supported by the conclusions and findings we present throughout the report.