



Summary of CESO's FBOA and HROA

Finance Committee
October 12, 2026

CESO's Scoring Rubric



District Finance Assessment

CESO evaluated the District's Finance and Business Operations using a comprehensive assessment framework to understand current practices, identify strengths, and uncover opportunities to improve efficiency, effectiveness, consistency, and long-term sustainability.

Overall Score

1.79

Emerging

What Was Assessed

Finance operations were evaluated across seven key areas using a four-level rubric (Emerging, Developing, Proficient, Distinguished).

	Purchasing & Accounts Payable	Purchasing lifecycle, approvals, vendor management and payment processes
	Accounts Receivable & Cash Handling	Revenue collection, invoicing, cash handling and point-of-sale practices
	General Accounting Practices	Account structure, reconciliations, internal controls and operational continuity
	Payroll & Benefits Administration	Payroll processing, benefits administration and financial reconciliation
	Reporting & Compliance	Audit, budgeting, levy, Board reporting, tax reporting and state/federal compliance
	Talent Development	Onboarding, cross-training, role clarity, professional development and succession planning
	Proactive Practices	Long-range financial planning, technology, community engagement and future initiatives



Key Strengths



Payroll accuracy & compliance

Strong payroll accuracy, recurring compliance reviews and successful transition to electronic timekeeping.



Required reporting

Strong statutory and tax reporting and robust MARSS and other state reporting processes.



Financial planning

Advanced enrollment, revenue and multi-year forecasting.



Transparency & communication

Regular financial reporting to leadership, committees and the Board.



Positive audit direction

Movement toward a more collaborative, team-based audit process and resolution of prior minor findings.



HR/Payroll collaboration

Productive coordination around payroll, benefits and employee changes.



Overall theme: Strong core financial practices are in place; the primary opportunities are to make those practices more documented, standardized, cross-trained and sustainable.



Areas for Improvement



Document critical processes

Expand standard operating procedures (SOPs) and establish consistent recurring workflows.



Reduce key-person dependency

Strengthen cross-training, backup coverage and succession planning.



Strengthen internal controls

Improve segregation of duties, cash handling, accounts receivable and reconciliation processes.



Clarify ownership & accountability

Define responsibility for recurring Finance, HR, Payroll and benefits processes.



Modernize workflows

Reduce spreadsheets/manual processes and better leverage technology.



Build sustainable capacity

Address backlogs and transactional workload so Finance leadership can devote greater capacity to strategic work.



District HR Assessment

CESO evaluated the District's Human Resources operations using a comprehensive assessment framework to understand current practices, identify strengths, and uncover opportunities to improve efficiency, effectiveness, consistency, and long-term sustainability.

Overall Score

2.64

Developing

What Was Assessed

HR operations were evaluated across seven key areas using a four-level rubric (Emerging, Developing, Proficient, Distinguished).

	Hiring & Onboarding	Talent acquisition, hiring process, applicant tracking and onboarding.
	Total Compensation	Compensation philosophy, salary structures, benefits, wellness and related analytics.
	Employee Experience	Leaves, accommodations, workplace injuries, retention, recognition and engagement.
	Talent Development & Performance Management	Professional development, evaluations, succession planning and performance management.
	Offboarding	Separation processes, District property, employee records and exit feedback.
	Process Design & Documentation	HR and payroll partnership, personnel files, process documentation and required reporting.
	Proactive Practices	Staff planning, workforce strategy, people data and HR strategic planning.



Key Strengths



Offboarding process

Established processes for employee separations.



Payroll integration

Effective collaboration with payroll to process employee changes and maintain accuracy.



Benefits administration

Successful administration of benefit programs and annual open enrollment.



Compliance

Strong adherence to employment laws, contracts and required reporting.



Employee relations

Responsive and supportive approach to employee relations.



Collaboration and communication

Productive working relationships with leadership, buildings and staff.



Overall theme: Strong HR practices are in place; key opportunities focus on documentation, data management, defined ownership and sustainable capacity.



Areas for Improvement



Document HR processes

Expand and update standard operating procedures (SOPs) to ensure consistency and reduce reliance on individual knowledge.



Strengthen data management

Enhance maintenance, accuracy and cleanup of employee data.



Clarify roles and responsibilities

Define ownership for key HR processes and improve cross-training and backup coverage.



Optimize HR systems and technology

Better leverage available tools to improve efficiency and workflow.



Enhance recruitment and onboarding

Standardize practices and documentation to support consistency.



Build sustainable capacity

Address current workload and key person dependency to support long-term sustainability.





Questions?

Headline



Headline

Subhead

Text

