

March 15, 2022

Ms. Otherson Christian, Board President

[Redacted]

Governing Board Members

Dr. Van Dyke-Hurst, Co-Superintendent

[Redacted]

West Contra Costa Unified School District  
1108 Bissell Ave.  
Richmond, CA 94801

Subject: Going Concern Determination

Dear Board President Christian, Governing Board Members and Superintendent Hurst:

[Redacted]

*The purpose of the fiscal expert is to assist in providing high-level expertise for finance and systems improvement.*

*After the departure of the previous Chief Business Official and on the*

[REDACTED]

Table with multiple rows and columns, containing illegible text and numbers. The table structure is obscured by heavy horizontal lines and noise.

Insufficient Budget Monitoring or Updates

*The district has had three consecutive qualified interim report certifications, 2019-20 both first and second interim and 2020-21 first interim as well as a negative*





[Redacted text]

[Redacted text]

[Redacted text]

[Redacted text]

FOR K-12 LOCAL EDUCATION AGENCIES

The Fiscal Crisis and Management Assistance Team (FCMAT) has compiled the following indicators of risk or potential impact based on its experience with local education agencies since the inception of AB 1000 in 1991. Although some

[REDACTED]



# Factors of Risk or Potential Liability (continued)

## 4. Mismanaged Collective Bargaining Agreements

- Lack of bargaining agreements with all units for several years with no resources identified to cover potential settlements

- Settlements above the funded cost of living adjustment (COLA)

Lack of compliance with public disclosure requirements under Government Code Sections 25400, 25400.5 and 25475

10. Ineffective Internal Controls and Fraud Prevention

[REDACTED] lack of controls that limit access to the financial system

[REDACTED]

[REDACTED] with transition controls to the financial system not reviewed and updated upon employment actions (e.g.

[REDACTED]

[REDACTED]

[REDACTED] resignations, terminations, promotions and demotions) and at least annually.

# Factors of Risk or Potential for Non-Compliance (continued)

## 15. Related Issues of Concern

Table with 2 columns: Issue of Concern, and a blank column for details. The table contains several rows of redacted information.

- Inadequate, undocumented monitoring and oversight of authorized charter schools