

LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

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American Institute of Architects

**Robert Campbell, Vice-Chair**  
L.A. Co. Auditor-Controller's Office

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LAUSD Student Parent

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Early Education Coalition

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L.A. Area Chamber of Commerce

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**Lori Raineri and Keith Weaver – Oversight Consultants**  
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Tenth District PTSA

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CA Charter School Association

**Sandra Betts**  
CA Tax Reform Association

**Ashley Kaiser**  
Assoc. General Contractors of CA

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LAUSD Student Parent

**Charlotte Lerchenmuller**  
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L.A. City Controller's Office

**Jennifer McDowell**  
L.A. City Mayor's Office

**Jason Peterson (Alternate)**  
L.A. Co. Federation of Labor AFL-CIO

**Tamar Poladian-Perron**  
31<sup>st</sup> District PTSA

**Rachelle Anema (Alternate)**  
L.A. Co. Auditor-Controller's Office

**Monica Carlos (Alternate)**  
LAUSD Student Parent

**Asha Lang (Alternate)**  
LAUSD Student Parent

**Jeanalee Obergfell (Alternate)**  
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**Brendan Sullivan (Alternate)**  
Tenth District PTSA

**Timothy Popejoy**  
Bond Oversight Administrator

**Perla Zitle**  
Bond Oversight Coordinator

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**RESOLUTION 2026-11**

**BOARD REPORT NO. 456-25/26**

**FISCAL YEAR 2027 OIG WORK PLAN/STRATEGIC EXECUTION PLAN**

WHEREAS, District Staff proposes that the Board of Education approve the Fiscal Year 2027 Office of the Inspector General (OIG) Work Plan; and

WHEREAS, in March 2003, the Board of Education authorized the OIG to conduct audits of bond funded new construction and modernization programs and related bond expenditures with BB and Measure K bond funds; and

WHEREAS, in March 2004, June 2005, November 2008, November 2020, and November 2024 additional bond funds were programmed for audits in Measures R, Y, Q, RR, and US as approved by the electorate; and

WHEREAS, the associated Fiscal Year 2027 OIG Work Plan/Strategic Execution Plan proposes to use School Upgrade Program (SUP) funds in the amount of \$4,662,111 to provide audit, investigative, and special services, and training

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Citizens' Bond Oversight Committee recommends that the Board of Education adopt the Fiscal Year 2027 OIG Work Plan/ Strategic Execution Plan as defined in Board Report No. 456-25/26, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.
2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Bond Oversight Committee's website.

**RESOLUTION 2026-11**  
**FISCAL YEAR 2027 OIG WORK PLAN/STRATEGIC EXECUTION PLAN**

3. The District track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Bond Oversight Committee and the District.

ADOPTED on May 28, 2026, by the following vote:

AYES: 14

ABSTENTIONS: 0

NAYS: 0

ABSENCES: 1

*/Michael Hamner/*

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D. Michael Hamner  
Chair

*/Robert Campbell/*

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Robert Campbell  
Vice-Chair



## Board of Education Report

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**File #:** Rep-456-25/26, **Version:** 1  
**In Control:** Inspector General's Office

**Agenda Date:** 6/12/2026

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### **Fiscal Year 2027 OIG Work Plan** Office of the Inspector General

#### **Brief Description:**

(Fiscal Year 2027 OIG Work Plan) Recommends approval of the Fiscal Year 2027 Office of the Inspector General Work Plan which sets forth how OIG resources will be used in FY 2027 (Attachment A).

#### **Action Proposed:**

Approve the Fiscal Year 2027 Office of the Inspector General Work Plan (Attachment A).

#### **Background:**

The Office of the Inspector General (OIG) performs its work in accordance with professional standards including the Principles and Standards for Offices of Inspector General and Government Auditing Standards. These standards require the efficient and effective use of resources as well as keeping appropriate officials informed of OIG activities. The attached Work Plan incorporates the results of our annual risk assessment process utilizing Board Member, Bond Oversight Committee, District Management, and public input. This Work Plan sets forth how OIG resources will be used during Fiscal Year 2027. All bond-related items are allowable to the extent permitted by law.

#### **Expected Outcomes:**

With Board approval of this item, the planned work of the OIG will be deemed approved by the appropriate governing body.

#### **Board Options and Consequences:**

If the Board does not approve this item, then the OIG will lack evidence that its annual work plan was approved by the appropriate governing body.

If the Board approves this item, then the OIG will be operating in accordance with professional standards and its Charter.

#### **Policy Implications:**

The OIG Charter requires the Inspector General to present an annual work plan for the Board of Education's review and approval.

#### **Budget Impact:**

Not Applicable

#### **Student Impact:**

Not Applicable

**Equity Impact:**

Not Applicable

**Issues and Analysis:**

Not Applicable

**Attachments:**

Attachment A - Fiscal Year 2027 Office of the Inspector General (OIG) Work Plan

Attachment B - BOC Resolution

**Submitted:**

05/14/26

**RESPECTFULLY SUBMITTED,**

**APPROVED & PRESENTED BY:**

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ANDRES E. CHAIT  
Acting Superintendent

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MICHAEL A. MCLEAN  
Interim Inspector General  
Office of the Inspector General

**REVIEWED BY:**

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DEVORA NAVERA REED  
General Counsel

\_\_\_ Approved as to form.

**REVIEWED BY:**

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KURT E. JOHN  
Deputy Chief Financial Officer

\_\_\_ Approved as to budget impact statement.

**LOS ANGELES UNIFIED SCHOOL DISTRICT  
OFFICE OF THE INSPECTOR GENERAL**

**ANNUAL WORK PLAN  
FISCAL YEAR 2027**



**MICHAEL A. McLEAN  
INTERIM INSPECTOR GENERAL**

**OFFICE OF THE INSPECTOR GENERAL**  
**Annual Work Plan**  
**Fiscal Year 2027**

**INTRODUCTION**

This is the Annual Work Plan for Fiscal Year 2027 (FY 2027) for the Office of the Inspector General (OIG) for the Los Angeles Unified School District (District or LAUSD), a risk- and resource-based roadmap of projected engagements for the upcoming year.

The OIG reports directly to the Board of Education (Board) and operates in accordance with Education Code Section 35400 et seq., the OIG Charter, and the Principles and Standards for Offices of Inspectors General.<sup>1</sup> Our mission is to promote a culture of accountability, transparency, collaboration, and integrity through audit, investigative, and special services designed to drive continuous improvement, support effective decision-making, and detect and deter fraud, waste, and abuse in LAUSD.

In FY 2027, the OIG plans to conduct performance and contract audits, special reviews, and technical evaluations of District projects; complete due diligence reviews related to independent charter schools and potential vendors and contractors; conduct background investigations of potential District senior management employees; perform data analytics related to District financial and operating activities; and investigate allegations of criminal conduct and policy violations by employees and entities doing business with the District.

This work plan is intended to be dynamic and flexible. Throughout the year, the OIG may respond to emerging risks and changing priorities. Board requests, District management interests, and unforeseen events may require the performance of activities not identified in this work plan, or the deferral or modification of planned projects based on new information and available OIG resources.

We thank the Board of Education for its investment in oversight that helps instill trust and confidence in LAUSD. The OIG remains dedicated to providing valuable services that promote positive change for LAUSD students, families, employees, vendors, contractors, and the public.

Michael McLean  
Interim Inspector General

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<sup>1</sup> California Education Code Sections 35400 et seq., authorize the OIG to conduct audits and investigations, and issue subpoenas, among other duties and responsibilities. The Charter for the Office of the Inspector General outlines, among other things, the OIG's purpose, responsibilities, authority and relationship to the Los Angeles Unified School District and Board of Education. The principles and standards reflect generally accepted best practices for federal, state, and local Offices of Inspectors General, including adherence to applicable professional auditing standards.

# RISK ASSESSMENT

The OIG developed its work plan through a comprehensive risk assessment process.

1. The OIG developed and administered a survey to solicit input from a broad and diverse group of District stakeholders regarding areas of concern. The survey was made available in English and Spanish and promoted through the OIG website, social media, and public meetings. It was also distributed to key constituencies, including the Board of Education, the Bond Oversight Committee, and senior District leadership.

Exhibit A contains a copy of the complete survey. Exhibit B summarizes the top areas of concern identified through stakeholder responses and considered in developing the annual workplan.

2. OIG staff conducted interviews with key District personnel to identify and assess risks affecting their operations and their ability to achieve District goals.
3. OIG staff leveraged their auditing and investigative experience within the District and reviewed prior engagements, including past recommendations, to help identify and assess risk areas affecting District operations.
4. Based on the information identified through steps 1–3, the OIG developed a list of potential audit engagements for FY 2027, including performance audits, contract audits, and school audits (resources permitting).

The engagement list was refined based on a risk-based prioritization process and consideration of available resources, including staffing levels and funding sources. Because approximately 43% of the OIG's \$10.1 million budget will be supported by bond funds, the OIG is limited in the amount of non-bond-eligible work it can undertake.<sup>2</sup> Accordingly, audit engagements focus significantly on District-wide programs, processes, systems, and contracts funded by school bond measures.

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<sup>2</sup> According to the District's Office of General Counsel, when a program, activity, project, or contract is funded by both bond and non-bond sources, only the proportion attributable to bond funding is eligible for OIG work funded by bond measures. For example, if a program is funded 70 percent by bond funds and 30 percent by other sources, only 70 percent of the related OIG engagement is eligible for bond funding. This interpretation has been used in developing this work plan.

# AUDIT ACTIVITIES

The OIG performs audit engagements primarily to:

- evaluate the efficiency and effectiveness of District operations;
- determine whether activities are conducted in accordance with District policies and applicable laws and regulations;
- assess vendor and contractor compliance with contract requirements; and
- ensure contracted funds, particularly bond funds, are expended as intended.

The OIG's work is primarily focused on District-wide programs, processes, and systems, funded by school bond measures. This is due to how the office is funded; approximately 43% percent of the OIG's FY 2027 budget will be comprised of bond funds. The OIG's audit work plan for FY 2027 considers risks and is commensurate with available resources.

The work plan consists of the following types of audit engagements:

## **Performance Audits**

These engagements promote public accountability by providing independent and objective assessments of District operations to assist the Board and management in improving operational and programmatic performance, reducing costs, and supporting informed decision-making.

## **Contract Audits**

These engagements provide an independent examination of costs incurred by District contractors to determine whether such costs are allowable, allocable, and reasonable under applicable contract terms and conditions.

## **School Audits**

These engagements provide an independent examination of various activities at school sites, including financial operations and compliance with District policies and procedures.

Although not specifically identified in the work plan, the OIG reviews change orders related to construction contracts at the request of District management. These engagements provide an independent examination of construction contract change orders to assess the allowability, allocability, and reasonableness of proposed or claimed costs.<sup>3</sup>

The OIG conducts the above engagements in accordance with Generally Accepted Government Auditing Standards (GAGAS).<sup>4</sup>

Although not specifically identified in the work plan, the OIG may conduct special reviews, which are less comprehensive than audits. These types of engagements may originate from:

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<sup>3</sup> Contract change orders are typically executed to adjust contract amounts for a variety of reasons, including added or deleted work, as well as equitable compensation to contractors for delays, disruptions, inefficiencies, contract terminations, or other claims.

<sup>4</sup> U.S. Government Accountability Office (GAO), *Government Auditing Standards 2024 Revision (GAO-24-106786)* (Washington, D.C.: Feb. 1, 2024).

- requests from the Board of Education or District management to review specific issues;
- issues and/or risks identified during an engagement;
- issues identified by the OIG Investigations or Special Services units; and
- concerns reported to the OIG.

These reviews are not conducted in accordance with GAGAS.

Table 1 presents the OIG’s audit work plan, which is developed based on a risk assessment and aligned with available resources. The OIG will endeavor to complete the work plan during FY 2027. However, the work plan is intended to remain flexible to allow the OIG to respond to emerging risks and changing priorities. For example, Board of Education requests, District management priorities, and unforeseen events may require the OIG to undertake work not included in this plan or to defer or discontinue planned projects based on new information and resource availability. In prior years, some engagements initiated during a fiscal year were not completed within that same year; in some cases, these engagements have extended beyond the fiscal year in which they were included in the work plan.

**TABLE 1: FY 2027 AUDIT WORK PLAN**

ITEM NO.	CONTRACT NO.	CONTRACTOR/PROJECT NAME	DESCRIPTION	CONTRACT AMOUNT	TYPE OF AUDIT	USER DEPARTMENT	BOND ELIGIBLE
<b>PERFORMANCE AUDITS</b>							
1	N/A	Facilities Capital Planning Process	Evaluate design and operating effectiveness of District's capital planning framework, including strategic alignment, use of enrollment trends, sustainability considerations, internal controls, and stakeholder communication.	N/A	Performance	Facilities Services Division / Asset Management	Yes
2	N/A	Third Party Risk Management	Review of managing third-party risk, including vendor risk identification and due diligence, and contractual safeguards and cost controls.	N/A	Performance	Procurement Services Division  Division of Risk Management and Insurance Services	Yes
3	N/A	Change Order Trends, Patterns, and Systemic Risk Identification	Review change order data to identify patterns by contractor, designer, project type, and/or region, and whether lessons learned are captured to prevent recurrence.	N/A	Performance	Facilities Services Division / Facilities Project Execution	Yes
4	N/A	Governance of Pre-payments	Review District's process for the justification, approval, and safeguards related to prepayments.	N/A	Performance	Multiple Divisions	Yes
5	N/A	Early Payment Discounts	Review District's process for identifying and maximizing early payment discounts.	N/A	Performance	Accounts Payable  (Multiple Divisions)	Yes
<b>CONTRACT AUDITS</b>							
6	4400011383 / C727	Pinner Construction Co., Inc.	Taft High School Modernization Project	\$132,253,140	Incurred Cost	Facilities Project Execution	Yes
7	C9595	ConvergeOne, Inc.	Replacement of network equipment at 106 schools.	\$41,894.525	Incurred Cost	Information Technology Services	Yes
8	4400009914 / C131	S J Amoroso Construction Co, LLC	Contract for the classroom replacement at Amestoy Elementary	\$27,681,862	Incurred Cost	Facilities Project Execution	Yes
9	C3439	STV Construction / Simpson & Simpson	Construction management services.	\$26,000,000	Incurred Cost	Program Support Services Central Office	Yes

**TABLE 1: FY 2027 AUDIT WORK PLAN**

ITEM NO.	CONTRACT NO.	CONTRACTOR/PROJECT NAME	DESCRIPTION	CONTRACT AMOUNT	TYPE OF AUDIT	USER DEPARTMENT	BOND ELIGIBLE
10	4400010081 / C864	Motorola Solutions, Inc.	Replacement of radio system.	\$23,601,700	Incurred Cost	Information Technology Services	Yes
11	C7002	Charles Pankow Builders, Ltd.	Major Modernization Project at 32 <sup>nd</sup> Street USC Magnet School.	\$19,143,147	Incurred Cost	Asset Management Central Office	Yes
12	C9368	Masters Contracting Corp	Campus improvement project – Grand View Boulevard Elementary School.	\$12,165,500	Incurred Cost	Facilities Project Execution	Yes
13	4400012671 / C443	Alternate Power & Construction, Inc.	Low voltage cabling.	\$4,700,000	Incurred Cost	Information Technology Services	Yes
14	4400013158 / C475	Reliable Floor Covering, Inc.	Flooring replacement – Wilson High School.	\$4,393,000	Incurred Cost	Maintenance & Operations Central Office	Yes
15	C7689	Ian Thomas Group	Outdoor Classroom and Campus Upgrade – Hawaiian Avenue Early Education Center	\$3,895,000	Incurred Cost	Project Execution	Yes
16	4400011122 / C2318	Knowland, Inc.	Division of State Architect (DSA) Inspection - B2P PS SS SA R-23002	\$3,300,000	Incurred Cost	Program Support Services Central Office	Yes
17	4400011154 / C708	Geronimo Concrete, Inc.	ADA Barrier Removal – State Street Elementary School	\$3,035,502	Incurred Cost	Facilities Project Execution	Yes
18	4400013071 / C764	California Certified Construction	ADA Barrier Removal – Glen Alta Elementary School	\$2,898,000	Incurred Cost	Facilities Project Execution	Yes
19	4400010240 / C2145	Geosyntec Consultants, Inc.	Site Assessment Services	\$2,000,000	Incurred Cost	Environmental Health & Safety	Yes
20	4400011913 / C2926	Reyes Electrical Contractor, Inc.	Nature Explore Outdoor Project – Normandie Avenue Early Education Center	\$1,061,565	Incurred Cost	Maintenance & Operations Central Office	Yes
<b>SCHOOL AUDITS</b>							
21	N/A	School Audits	Examination of various activities at school sites, including financial operations and compliance with District policies and procedures.	N/A	Review	Various schools (will depend on available resources)	No

# INVESTIGATIVE ACTIVITIES

For FY 2027, in addition to responding to allegations of District employee misconduct and policy violations, we will continue to proactively focus on certain strategic areas and investigative activities that we believe will provide the District with added protection of public resources.

The OIG will continue to concentrate on the high-risk areas with the greatest potential for exposing fraud, waste, and abuse within the District. In more complex criminal matters, we will endeavor to work collaboratively with federal, state, and local law enforcement agencies, and task forces, such as the Education Fraud Working Group, and the U.S. Department of Justice Procurement Collusion Task Force.

## OIG HOTLINE

The OIG manages the District's fraud, waste, and abuse hotline, which generates hundreds of complaints, allegations of criminal misconduct, and District policy violations from internal and external sources each year. According to studies conducted by PriceWaterhouseCoopers<sup>5</sup> and the Association of Certified Fraud Examiners,<sup>6</sup> corporate and occupational fraud is detected most often by whistleblowers or tipsters, rather than internal controls or law enforcement activities. As a result, they recommend that companies have robust reporting mechanisms, such as a hotline.

In FY 2025, the OIG received 361 hotline complaints. In addition to investigating allegations of fraud, waste, and abuse, we ensure that other matters from the hotline are referred to District departments and are adequately addressed and responded to promptly.

## Additional Outreach

In FY 2025, the OIG made presentations about our work to approximately 3,000 District employees, at Regional principal's meetings and new employee orientations. In FY 2027, the OIG will continue to promote District-wide awareness of employee integrity issues and, when necessary, we will engage and include relevant District management and staff in the various types of fraud awareness training throughout the year and encourage the use of deterrent products such as the Inspector General Fraud Warning included in LAUSD procurement packages. The OIG will continue to promote awareness of the hotline, webpage, and the OIG's role and responsibilities among District personnel, the public, and through Board and Bond Oversight Committee meetings. Furthermore, the hotline information is included in every Board agenda and on the Board's television feed.

Anyone can easily report to the OIG allegations of fraud, waste, abuse, or misconduct occurring within the District. Allegations can be reported online via our web-based hotline 24 hours a day, seven days a week. Reports can also be made via email, phone, in writing, or in person.

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<sup>5</sup> [https://www.ohchr.org/sites/default/files/lib-docs/HRBodies/UPR/Documents/session9/US/NWC\\_NationalWhistleblowersCenter\\_Annex2.pdf](https://www.ohchr.org/sites/default/files/lib-docs/HRBodies/UPR/Documents/session9/US/NWC_NationalWhistleblowersCenter_Annex2.pdf), accessed April 23, 2026.

<sup>6</sup> <https://www.acfe.com/-/media/files/acfe/pdfs/rtn/2024/2024-report-to-the-nations.pdf>, accessed April 23, 2026.

District employees, students, families, other stakeholders, and members of the public are encouraged to report fraud, waste, and abuse via any of the following methods:

Online: <https://oig.lausd.org/>  
Email: [Inspector.General@lausd.net](mailto:Inspector.General@lausd.net)

Phone: (213) 241-7778 Local  
(866) 528-7364 Toll Free

Write or Visit: 333 South Beaudry Avenue, 12th Floor  
Los Angeles, CA 90017

## **EMPLOYEE INTEGRITY**

Since the OIG hotline generates hundreds of calls each year, the OIG will continue to focus on investigating employee misconduct related to our mission. These investigations largely center on conflicts of interest, misappropriation of funds, embezzlement, payroll fraud, falsification of documents, property and equipment misuse, theft of property, nepotism, forgery, and ethics violations.

## **CONTRACTOR, CONSULTANT, AND VENDOR INTEGRITY**

The OIG will continue its investigative activities related to District contractors, consultants, and vendors. Allegations of theft, misappropriation of public funds, bid-splitting, and bid-rigging are among the more common complaints. The OIG will also concentrate on deterring and detecting corruption in the District's school construction bond programs.

## **WHISTLEBLOWER PROTECTION**

People who report improper governmental activity involving the District are protected against retaliation, interference, intimidation, threats, or similar acts. The OIG has the authority to investigate violations of the Whistleblower Protection Policy. The OIG will endeavor to thoroughly investigate any and all credible complaints of violations of the District's Whistleblower Protection Policy.

# SPECIAL SERVICES

In FY 2027, the Special Services Unit will be in its third year of operations. As one of three core units of the OIG, the Special Services Unit plays a key role in advancing the OIG's mission by spearheading the OIG's data analytics function to identify areas of risk within the District, and conducting special reviews, technical evaluations, and due diligence and background investigations. The Special Services Unit comprises four functional areas, as described below, and its work provides information for decision-making and recommendations to improve District programs, policies, and procedures.

This year the work of the Special Services Unit will continue and is supported by bond funds and general funds.

## DATA ANALYTICS

The OIG created a data analytics function to support our audit, investigative, and special review work by mining and analyzing District data. The team conducts robust analyses of data from District enterprise-wide and function-specific systems (e.g., the Systems Applications and Products system (SAP), and the Consolidated On-Line Information Nexus (COLIN) system) to identify patterns, trends, and anomalies.

The data analytics work enables a data-driven approach to how we perform our work, enhances our risk assessment process, informs the selection of audits and special reviews, and proactively drives investigations.

## SPECIAL REVIEWS

The Special Review Team consists of both auditors and investigators, combining the experience and expertise of the OIG's audit and investigative functions to work on special reviews of District-wide programs and policies, mostly identified through data analytics or that appropriately fall within the expertise of the auditors and investigators in the Special Services Unit.

Special reviews are conducted as a result of (i) data analytics, (ii) issues identified during the course of an audit or investigation, (iii) special requests from the Board of Education or District management, or (iv) concerns reported to the OIG. Special reviews that conclude with evidence of significant internal control deficiencies and/or inadequate District policies and procedures may be referred to the OIG Audit Unit. Special reviews that conclude with evidence of potential administrative and/or criminal violations may be referred to the OIG Investigations Unit. Special reviews may also conclude with findings and recommendations to District management to improve the effectiveness of their policies and procedures.

## TECHNICAL EVALUATIONS

Technical evaluations are tests or assessments of construction projects conducted to determine the technical suitability of a structure, equipment, material, product, process or system for the intended objectives. Completed construction projects will be evaluated to ensure compliance with contract documents, specifications, and code requirements. Technical evaluations may also be performed to evaluate facility-related departments and programs to assess their compliance with state and local laws and regulations, and District policies and guidelines. The OIG's technical evaluation team consists of a Facilities Project Manager II and an Architect.

In FY 2027, the OIG will perform four technical evaluations of the following bond-funded projects. These four projects were selected for one or more of the following reasons: (i) high contract value, (ii) the contractor has not been subject to a technical evaluation previously by the OIG, (iii) contract delivery method, (iv) type of construction project, and (v) project management issues identified in previous technical evaluations.

1. **Contract Number:** 4400009160  
**Contractor:** Clark Construction Group - California, LP  
**Construction Project:** Comprehensive Modernization at North Hollywood High School  
**Contract Delivery Method:** Best Value Complex  
**Contract Amount:** \$199,523,100
  
2. **Contract Number:** 4400011595  
**Contractor:** Icon West, Inc.  
**Construction Project:** Visual and Performing Arts Facilities Improvement at Wilson High School  
**Contract Delivery Method:** Best Value Complex  
**Contract Amount:** \$23,057,000
  
3. **Contract Number:** C8448  
**Contractor:** Danny Letner, Inc. dba Letner Roofing Company  
**Construction Project:** Roofing and HVAC at Canoga Park High School  
**Contract Delivery Method:** Formal  
**Contract Amount:** \$4,100,000

4. **Contract Number:** C9397

**Contractor:** Ian Thomas Group

**Construction Project:** Outdoor Classroom and Campus Upgrade at 24<sup>th</sup> Street Early Education Center

**Contract Delivery Method:** Best Value Simple

**Contract Amount:** \$3,969,900

## **DUE DILIGENCE AND BACKGROUND INVESTIGATIONS**

The OIG conducts due diligence reviews in support of the District's ongoing efforts to assess the backgrounds of senior management applicants, contractors doing, or seeking to do, business with the District, and independent charter schools and their petitioners. Due diligence services and background investigations may also be generated proactively by the OIG. The OIG utilizes searchable public record databases when conducting these due diligence reviews and the results are reported to the respective District division leaders. The OIG receives due diligence requests primarily from the District's Charter Schools Division, Office of the General Counsel, and Procurement Services Division.

Furthermore, at the request of District management, due diligence services are conducted before the District enters into contracts and agreements to assess whether contractors, vendors, or consultants are free from such issues as criminal history, bankruptcies, or other matters that may impact the District's decision to enter into contracts or agreements with the entity or its officers. Due diligence reviews for contractors, vendors, or consultants performing bond-funded work are paid for with school bond funds.

### **Independent Charter Schools - FY 2027**

Currently, there are 79 District-authorized independent charter schools that are operating with a charter that is set to expire on June 30, 2027. The District is expecting that these independent charter schools will engage in the District's authorization process to renew their charter and extend their current charter term. For FY 2027, to support the District's authorization process, the OIG is expecting to conduct due diligence reviews on these 79 independent charter schools and their charter petitioners

## OFFICE OF THE INSPECTOR GENERAL

2026 Annual Risk Assessment

**Deadline: March 20, 2026**

*Español*



*English*



*We want to hear from you!*

<https://oig.lausd.org/>



## OFICINA DEL INSPECTOR GENERAL

2026 Evaluación de Riesgos Anual

**Cierra: 20 de marzo, 2026**

*Español*



*English*



*¡Queremos saber lo que piensa!*

<https://oig.lausd.org/>





# Los Angeles Unified School District Office of the Inspector General 2026 Annual Risk Assessment Survey

The Office of the Inspector General (OIG) fosters a culture characterized by accountability, transparency, collaboration, and integrity through its audits, investigations, and special services. These services are aimed at promoting ongoing improvement, facilitating informed decision-making, and identifying as well as preventing waste, fraud, and abuse.

We highly value and seek the insights of our stakeholders. Enclosed is our annual stakeholder survey, which serves to pinpoint issues and concerns, and is specifically utilized to inform the development of our annual work plan for the upcoming school year.

We kindly ask you to respond to the following questions to the best of your ability. Your insights and understanding of the District are crucial to our continuous improvement efforts and help us support LAUSD in its efforts to deliver the best possible experiences and educational opportunities for our students.

We appreciate your valuable input.

joshua.margraf@lausd.net [Switch account](#)



Not shared

1. Kindly indicate your affiliation with the Los Angeles Unified School District (LAUSD).

- LAUSD Student
- Parent/Guardian
- Board Member
- Bond Oversight Committee Member
- LAUSD Employee
- Contractor/Consultant
- Community Member
- Prefer not to say
- None of the above
- Other: \_\_\_\_\_

2. Please select up to three areas related to **Instruction** that you find most concerning.

- A-G Curriculum
- Attendance Management for Students
- Independent Study Program
- Instructional Materials
- Instructional Software
- Outdoor Education and Nature- Based Experiences
- Special Education
- Textbook Ordering and Management
- None of the above

2a. Please elaborate on your selection(s) or provide another area(s) related to **Instruction** not listed above.

Your answer \_\_\_\_\_

3. Please select up to three areas related to **Student Support Services** that you find most concerning.

- Afterschool Services (Beyond the Bell, tutoring)
- Nursing Services and Operations
- School Lunch and Breakfast
- School Mental Health Services (Crisis Counseling and Intervention Services)
- Wellness Centers
- None of the above

3a. Please elaborate on your selection(s) or provide another area(s) related to **Student Support Services** not listed above.

Your answer \_\_\_\_\_

4. Please select up to three areas of concern related to **Health and Safety** from the options provided.

- Emergency Services (Safe School Plan, supplies, emergency drills, school police)
- Environmental Health and Safety (Chemical Safety, Hazardous Waste, Water and Air Safety)
- Waste Management (trash, recycling)
- None of the above

4a. Please elaborate on your selection(s) or provide another area(s) related to **Health and Safety** not listed above.

Your answer \_\_\_\_\_

5. Please select up to three areas related to the **Construction Program** that you find most concerning.

- Change Orders
- Construction Costs
- Planning and Design
- Project Management
- Use of Contract Professional or Contractors
- None of the above

5a. Please elaborate on your selection(s) or provide another area(s) related to the **Construction Program** not listed above.

Your answer \_\_\_\_\_

6. Please select up to three areas of concern within the **Facilities Services Division** from the options provided.

- Budget/Accounting/Invoice Processing
- Operations Services (custodial, landscaping, pest management)
- School Maintenance and Modernization Program
- Sustainability Initiatives (photovoltaic program, and campus ecology)
- None of the above

6a. Please elaborate on your selection(s) or provide another area(s) of concern within the **Facilities Services Division** not listed above.

Your answer \_\_\_\_\_

7. Please select up to three areas of concern related to **Finance** from the options provided.

- Accounts Payable (disbursements, late payments, rebates, and discounts)
- Accounts Receivable (charter school receipts, Medi-Cal reimbursements, developer fees, school filming receipts)
- Asset Inventory Management (IT equipment, facilities equipment, school supplies)
- Charter School Financial Management and Fiscal Operations
- Federal and State Funds/Grants Compliance (Title I, Career Tech Ed, ADA, Cafeteria)
- Payroll Operations (overtime, extra duty pay, off-cycle payroll, multi-funded time reporting)
- School Budgets and Local Control Funding Formula
- School Fiscal Services (Student body funds, donations, booster clubs, purchasing)
- None of the above

7a. Please elaborate on your selection(s) or provide another area(s) of concern related to **Finance** not listed above.

Your answer \_\_\_\_\_

8. Please select up to three areas related to **Procurement** that are of most concern to you.

- A/B Letters
- Best Value Procurement
- Construction Contract Procurement Methods (Design Build, Design Bid Build, Alternative Design Build)
- Job Order Contracting
- Low Dollar Purchase Orders
- Warehouse Inventory (Ordering and Pricing, Distribution)
- None of the above

8a. Please elaborate on your selection(s) or provide another area(s) of concern related to **Procurement** not listed above.

Your answer \_\_\_\_\_

9. Please select up to three areas of **Risk Management** that are most concerning to you from the options provided.

- Retirement Accounts (403B, 457)
- Unemployment Claims by Employees
- Workers Compensation
- None of the above

9a. Please elaborate on your selection(s) or provide another area(s) of concern related to **Risk Management** not listed above.

Your answer \_\_\_\_\_

10. Please select up to three areas within **Information Technology** that are of particular concern to you.

- Cloud Services (protection of data)
- Data Centers
- Educational Applications (artificial intelligence related tools)
- Help Desk Operations
- IT Upgrades and Modernization Efforts
- Physical Security of IT Assets
- None of the above

10a. Please elaborate on your selection(s) or provide another area(s) related to **Information Technology** not listed above.

Your answer \_\_\_\_\_

11. Please select up to three areas of concern related to **Software Applications** from the options provided.

- COLIN
- Blackboard Connect
- Maximo
- MiSIS
- SAP / Ariba
- Schoology
- Welligent
- None of the above

11a. Please elaborate on your selection(s) or provide another area(s) of concern related to **Software Applications** not listed above.

Your answer \_\_\_\_\_

12. Please select up to three areas of concern related to **Administration and Community Relations** from the options provided.

- Labor Relations (union contracts)
- Office of General Counsel Operations
- Parent and Community Engagement
- School Site Council
- None of the above

12a. Please elaborate on your selection(s) or provide another area(s) of concern related to **Administration and Community Relations** not listed above.

Your answer \_\_\_\_\_

13. Please tell us how susceptible you believe the District is to the following?

	High Risk	Medium Risk	Low Risk
Fraud	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Waste	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Abuse	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

13a. Please elaborate on your selection(s).

Your answer \_\_\_\_\_

14. Please share any area(s) of concern not captured in the survey questions above.

Your answer \_\_\_\_\_

15. Should you be amenable to a follow-up, kindly share the following information:

- Name (First and Last)
- Job Title
- Contact Information (Email or Phone)

This is optional and your details will be treated confidentially.

Your answer \_\_\_\_\_

**Submit**

[Clear form](#)

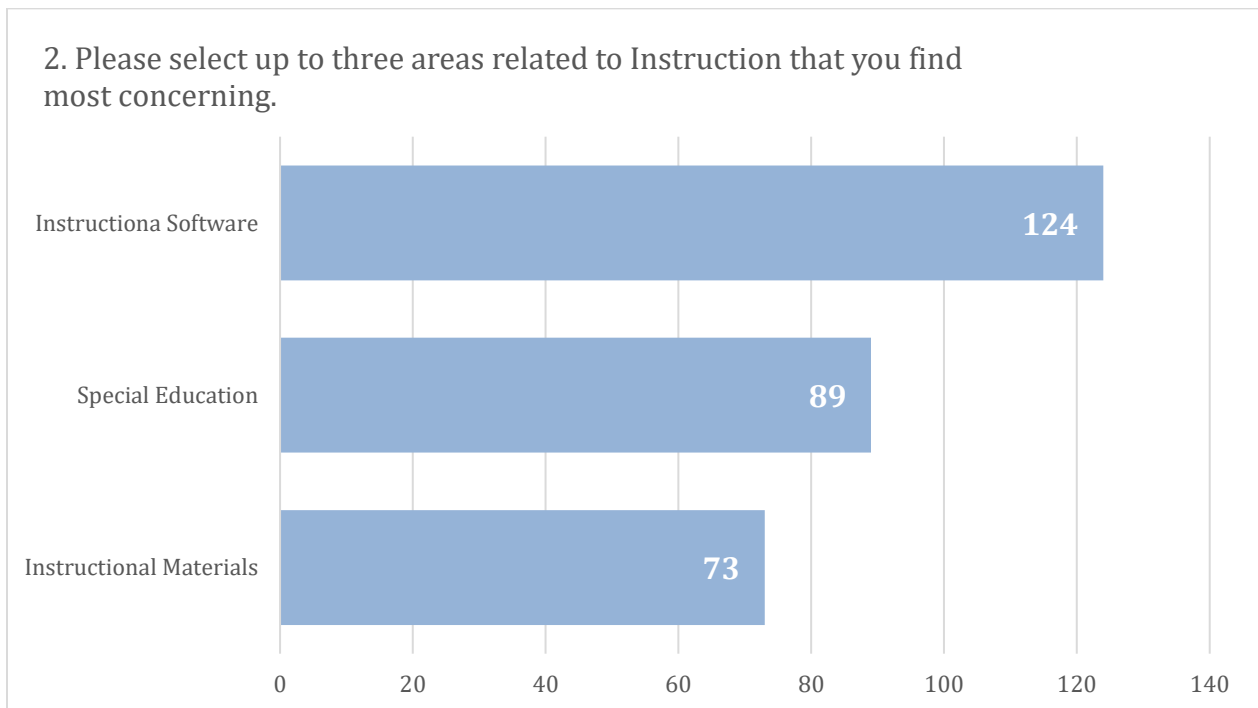
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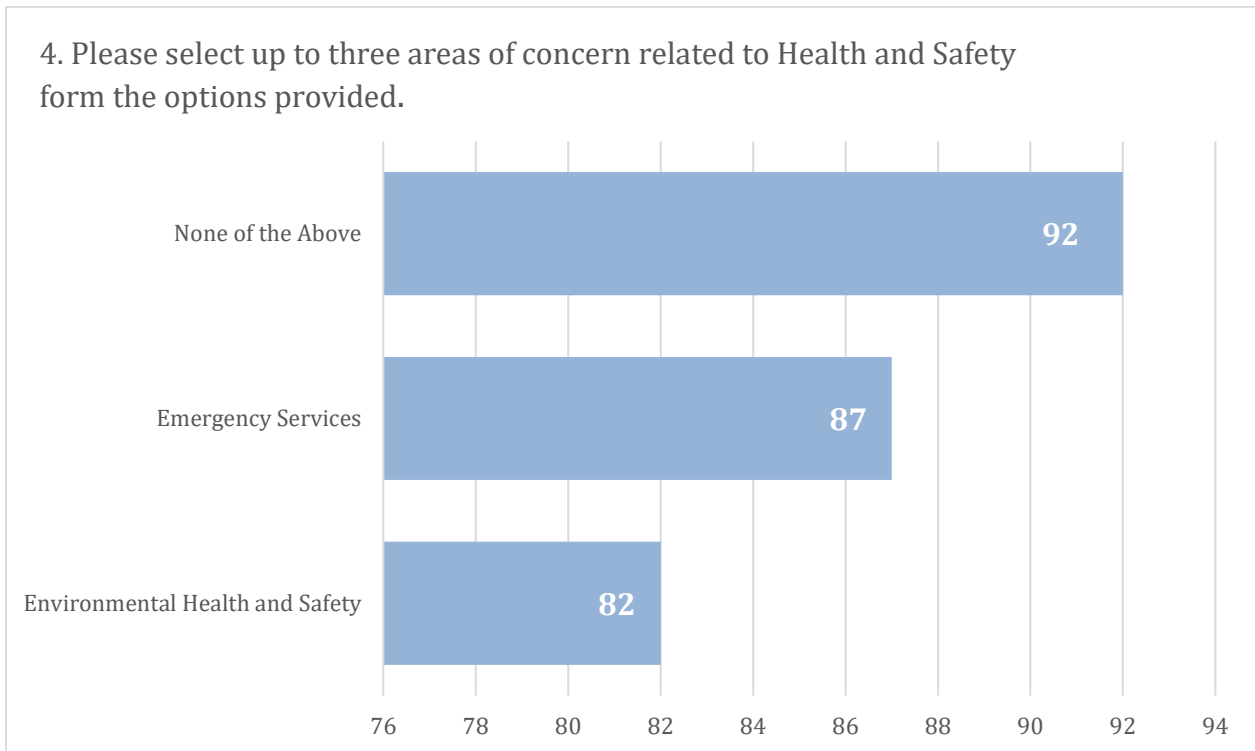
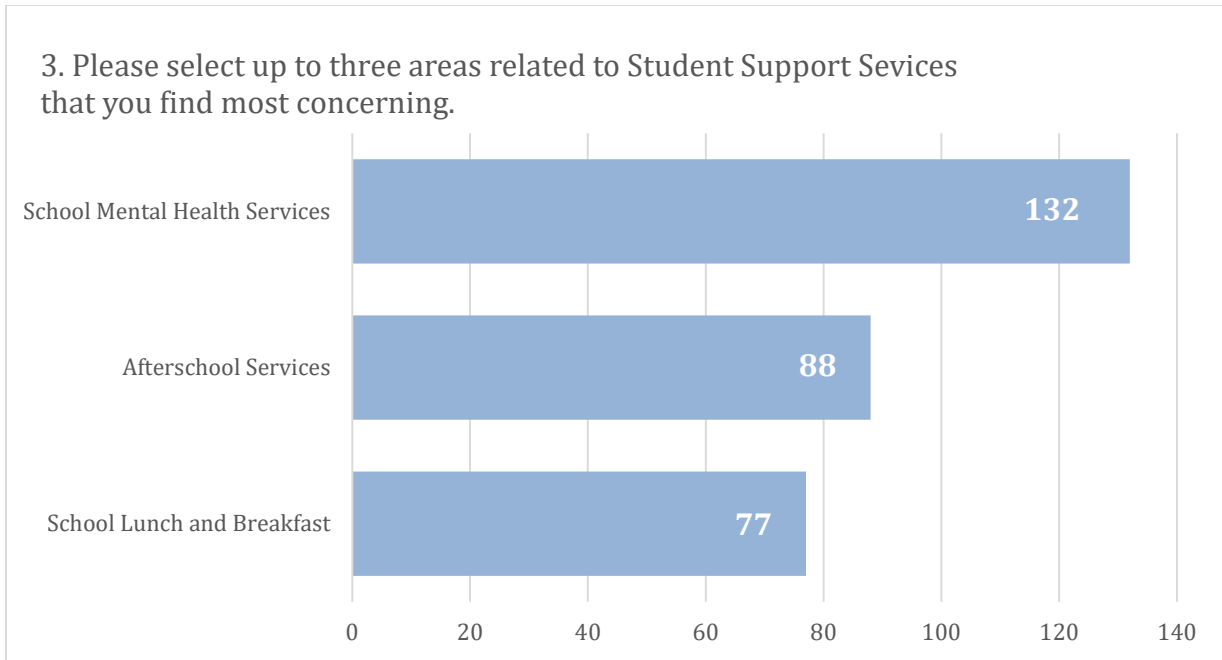
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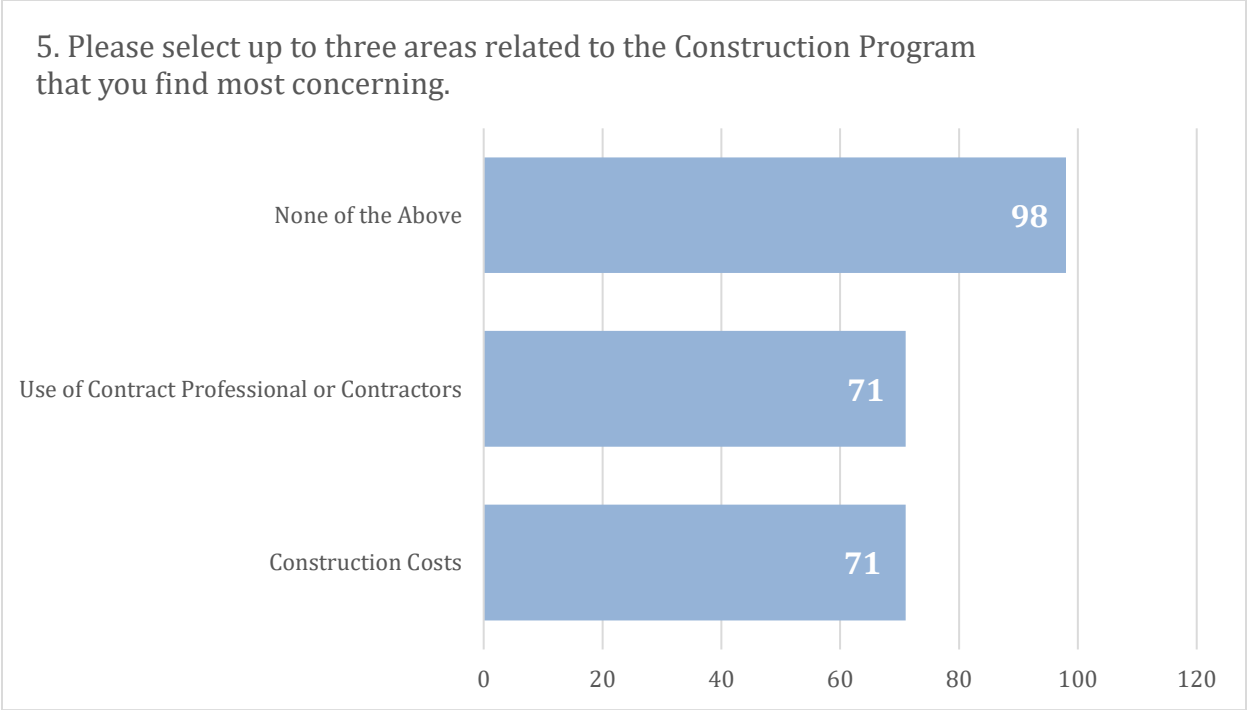
**FISCAL YEAR 2027 RISK ASSESSMENT SURVEY  
TOP AREAS OF CONCERNS SELECTED**

The following summarizes results from the OIG risk assessment survey, specifically the top areas of concerns selected by respondents. The accompanying charts display the top three responses to each question in terms of respondent numbers. Across multiple questions, respondents frequently selected “None of the Above,” suggesting the listed options did not fully capture respondent concerns. However, this response does not indicate an absence of concerns, as many respondents provided additional concerns related to the question’s subject matter. Where “None of the Above” was selected at a notable level, the OIG has summarized related concerns identified in comments provided that appeared outside the listed response options. Some questions received more responses and comments than others.

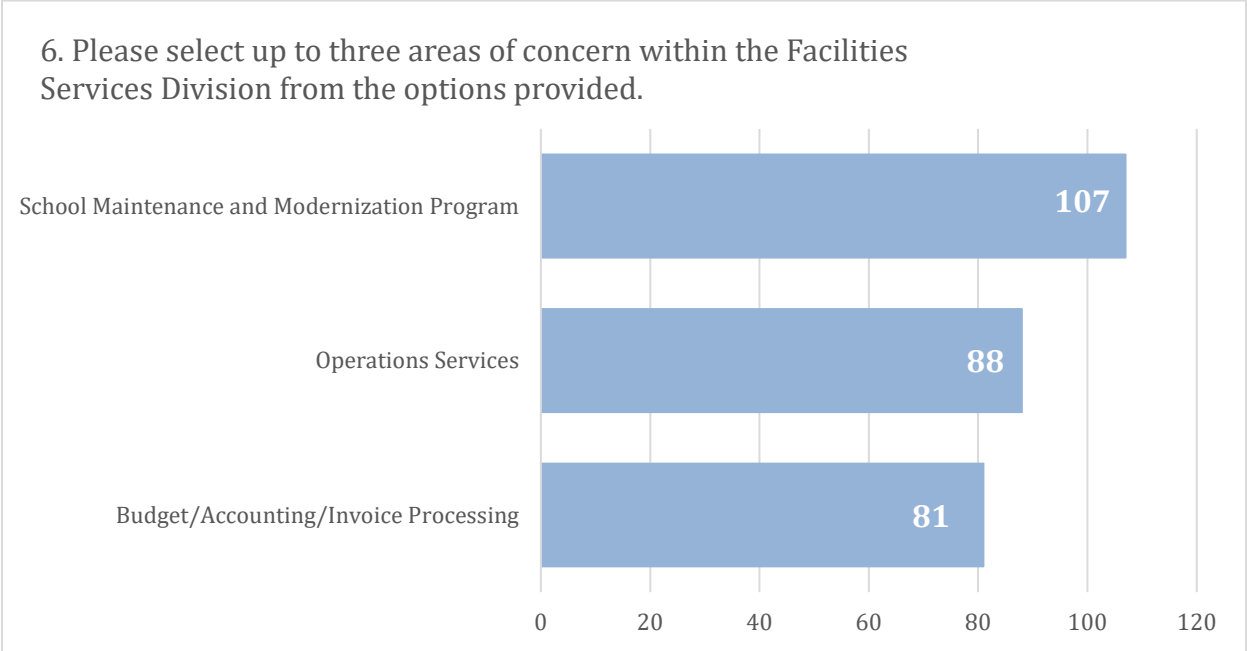


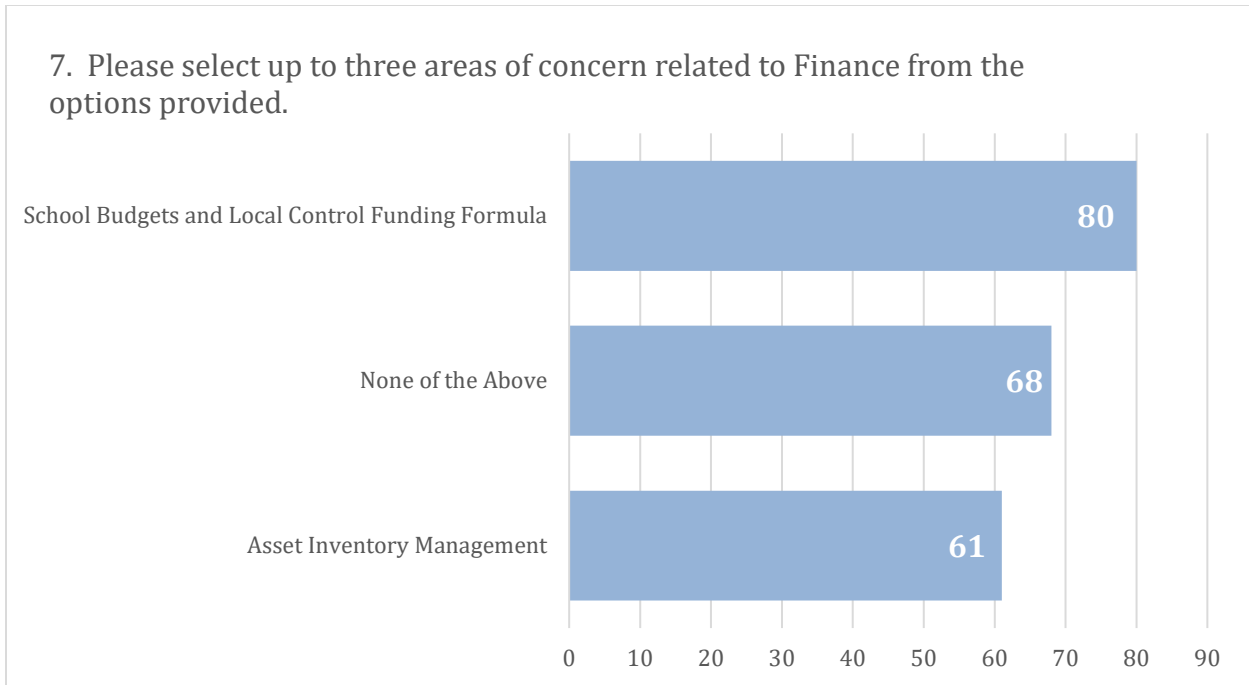


4. Respondents identified environmental and infrastructure-related concerns, including limited recycling and composting practices across schools and a lack of shaded or climate-resilient outdoor spaces. Additional feedback called for a review of technology safety practices and device management policies to address potential risks and ensure appropriate safeguards.

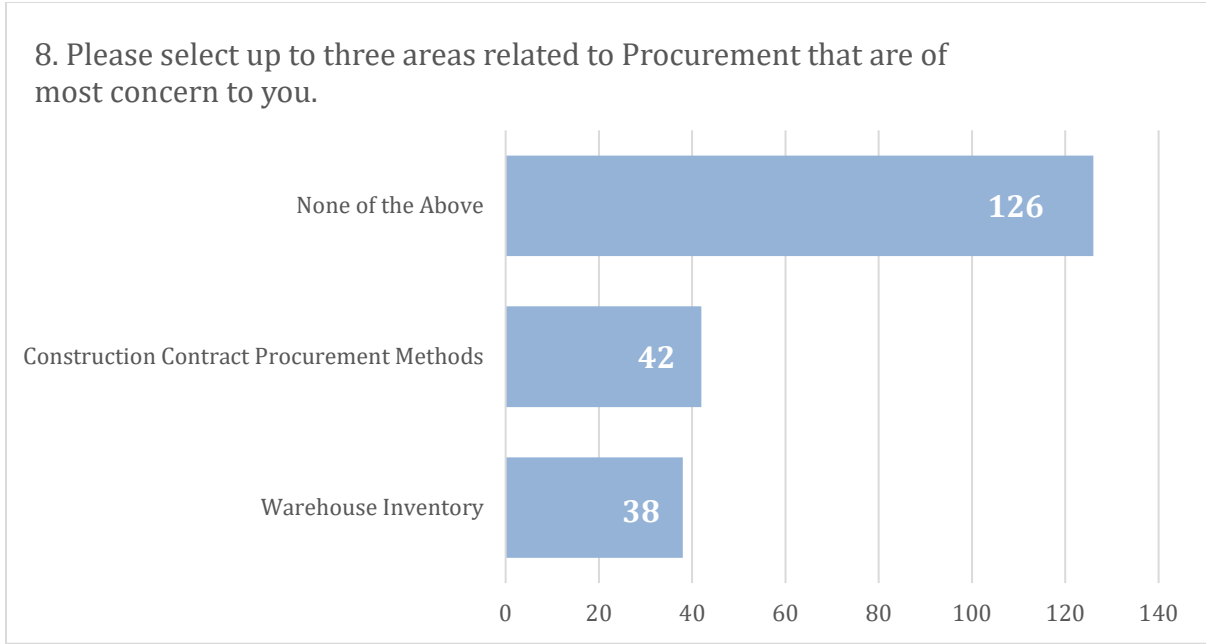


5. Respondents raised concerns about significantly inflated construction costs, with LAUSD or vendor quotes often perceived as far higher than local contractor estimates. They also frequently cited poor communication and a lack of timely updates to principals and school communities regarding project status and timelines.

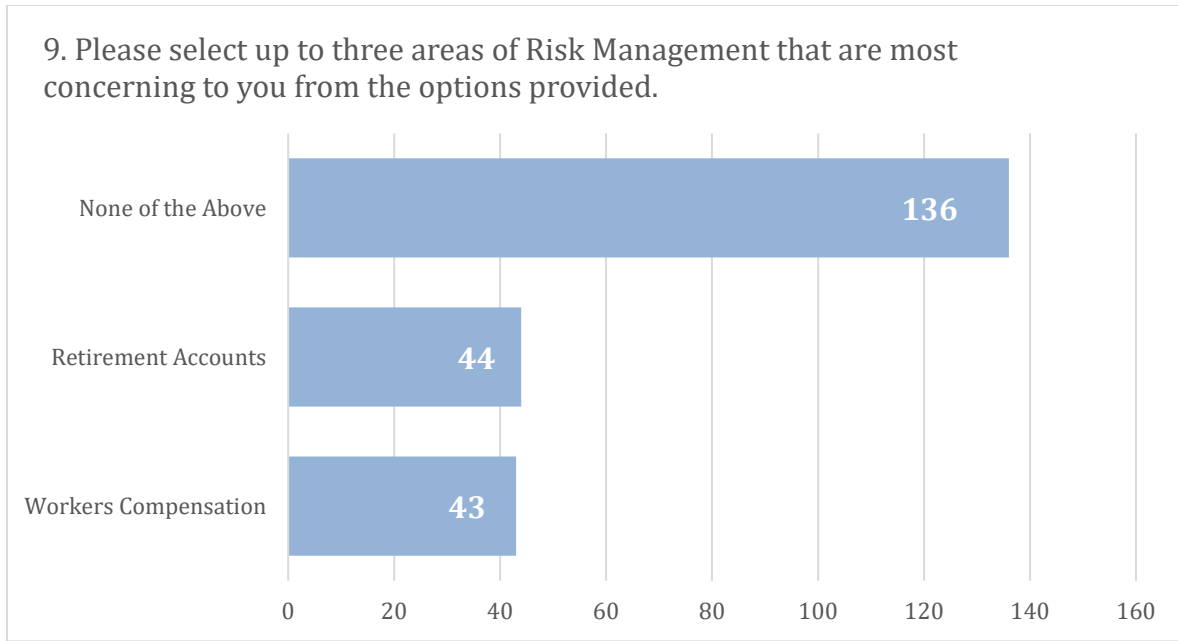




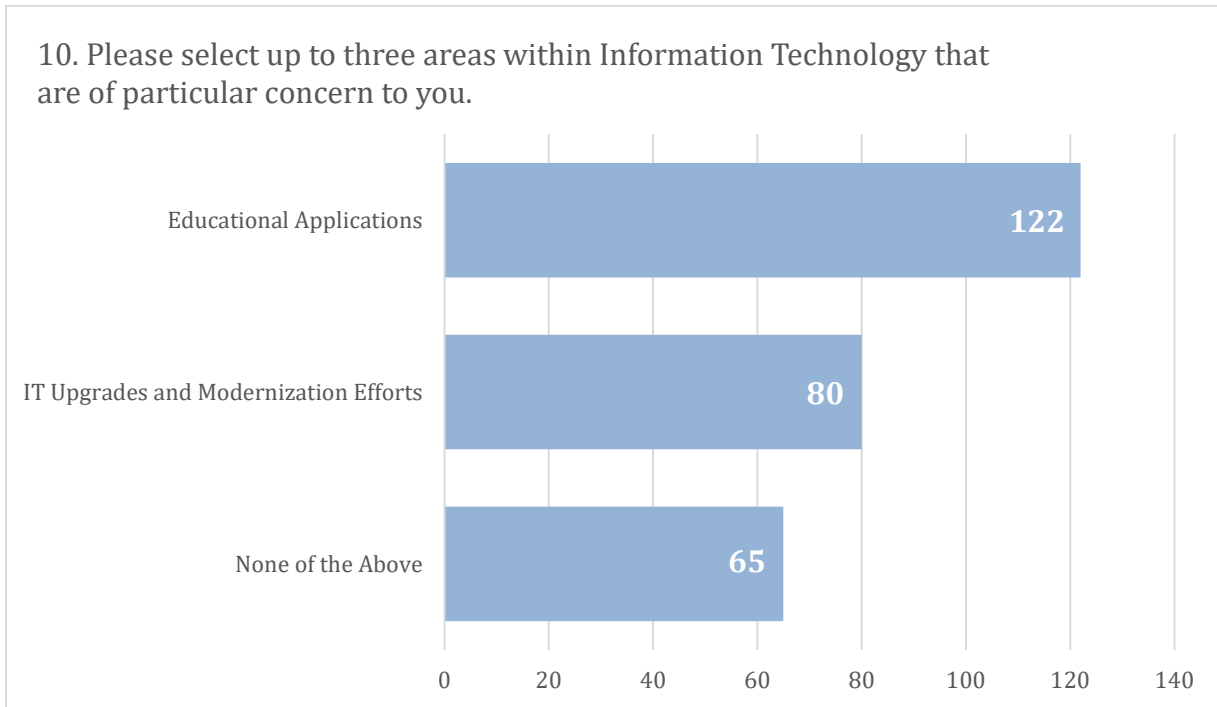
7. Respondents expressed concern about ongoing budget reductions, particularly those impacting teacher professional development time, student support services, and school improvement initiatives. A recurring theme was dissatisfaction with high EdTech and IT spending, with calls to reallocate resources toward core classroom needs such as teachers, instructional materials, and basic supplies.



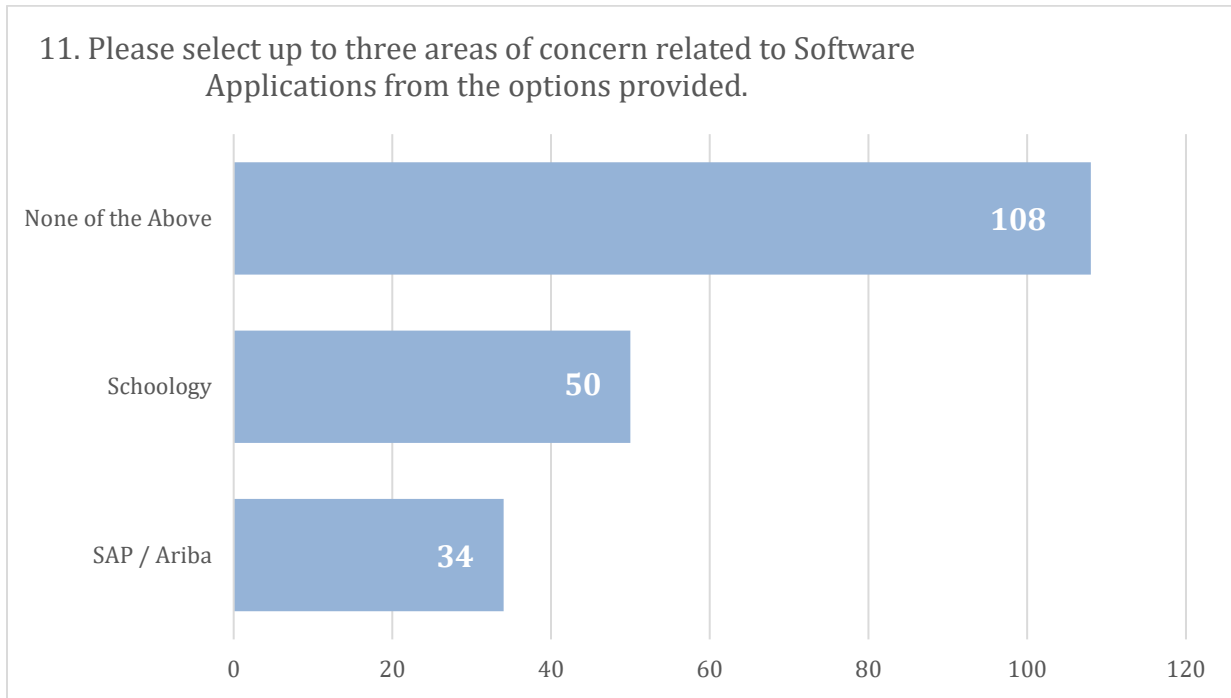
8. Respondents expressed concern about oversight of EdTech spending, including audits of private vendor contracts to ensure tools are educationally necessary and cost-effective. They also raised concerns about limited transparency in EdTech procurement and potential waste on ineffective or disruptive technologies.



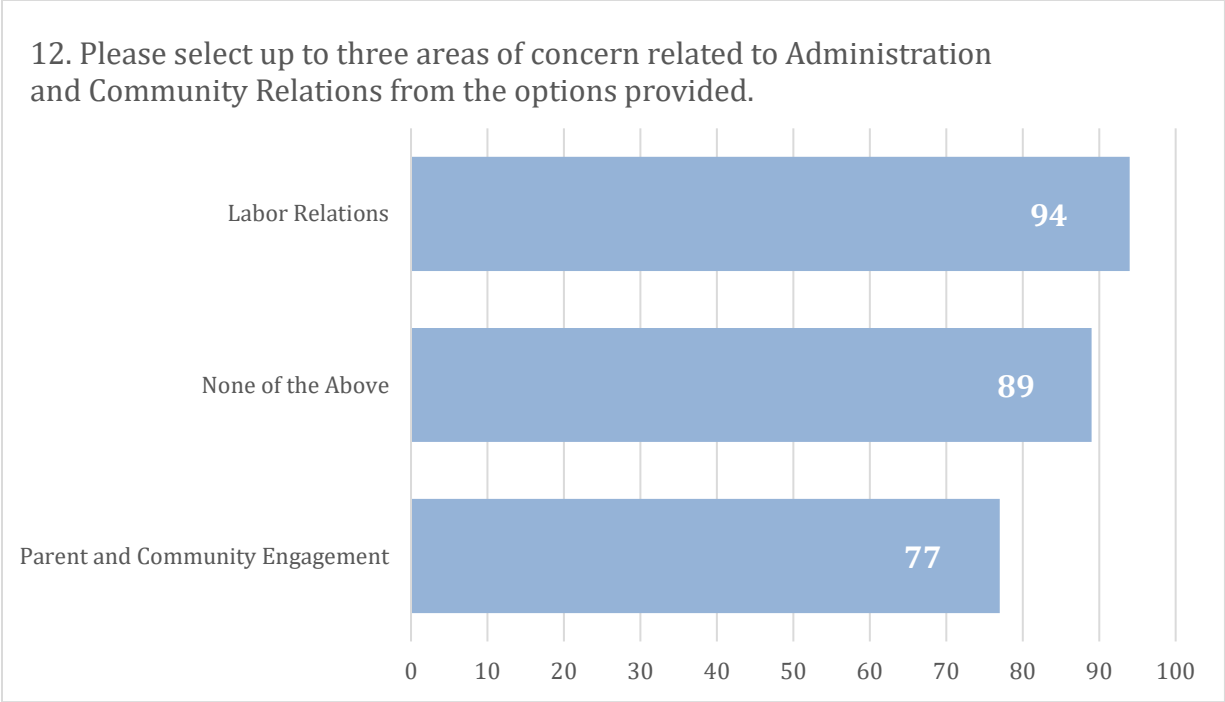
9. Respondents raised concerns about the retirement eligibility formula, particularly the requirement to work until ages 62 or 75 to qualify for full retirement and health benefits. They also requested earlier and clearer guidance on 403(b) accounts and additional support in understanding and managing retirement savings options.



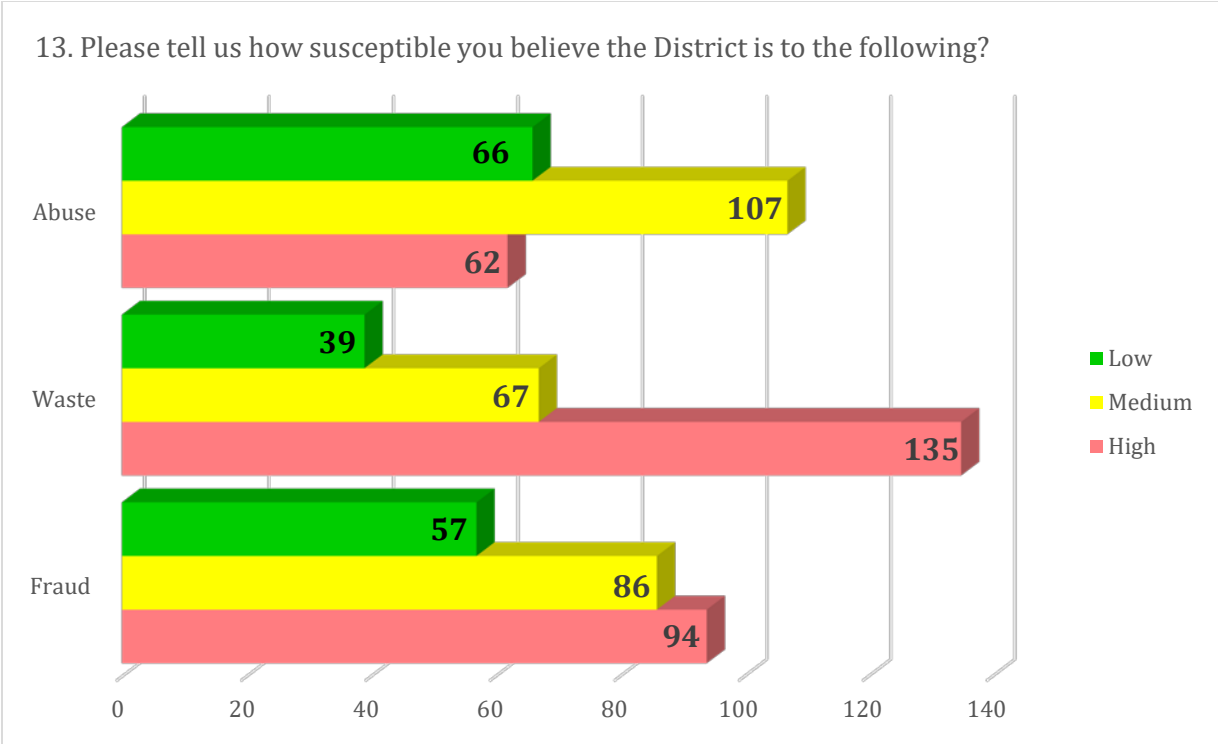
10. Respondents expressed concern about the rapid adoption of AI in schools, with many calling for its use to be limited until its safety and effectiveness are better established. They also highlighted broader concerns about excessive student screen time and classroom technology that is aging, unreliable, and often in need of replacement.



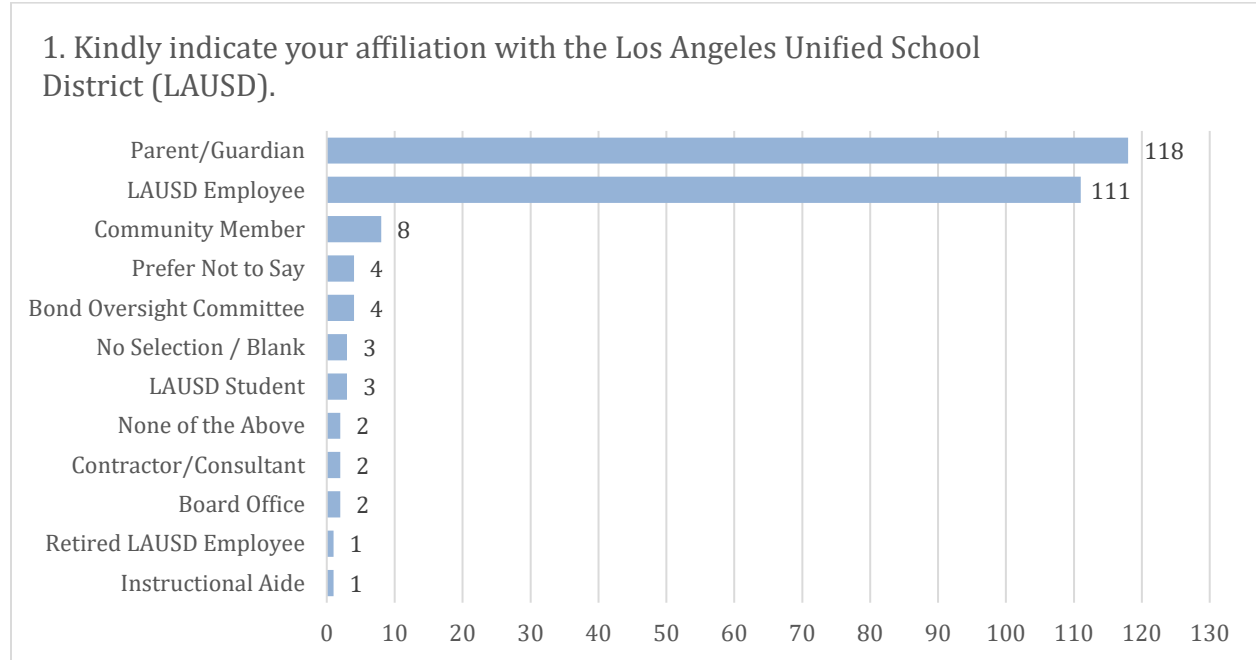
11. Respondents expressed concerns about usability and reliability issues across several systems as well as challenges with system integration and workflow inefficiencies. Additional themes included concerns about data privacy and broader questions regarding the extent to which instructional technology is appropriately supporting learning objectives.



12. Respondents expressed concerns related to staffing and employee support, absenteeism, and workforce management, and the impact of tenure policies on performance expectations.



The OIG received 259 responses. Below shows the categories of respondents.



# OIG HOTLINE

## *Office of the Inspector General "Independent and Objective Oversight"*

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