



Mountain View  
Whisman  
School District

# MVWSD Steps to Address Concerns Regarding District Expenditures

December 19, 2024





Mountain View  
Whisman  
School District

# Steps Already Taken

# Credit Cards

- Eliminated all credit cards except for cards that can be checked out for specific use.
- All district expenditures by staff not using district credit cards will be reimbursed in a timely manner after being reviewed by the supervisor for reimbursement.
- The use of purchase orders is highly encouraged.
- All district expenditures made by the interim superintendents will be done using personal credit cards and be approved by the Board president.
- Purchases formerly made on the Superintendent's district credit card will be paid by the PO/check process if the vendor accepts PO/check payments.
- Policy for Issuance: If a specific credit card is deemed necessary, its issuance must be approved by the Board with an accompanying policy outlining its use.
- Reimbursement Oversight: All superintendent expense reimbursements must be provided with sufficient backup documentation reviewed and approved by the Board president or vice president prior to payment.

# Contracts

- The Board approved a revised Delegation of Authority Resolution reducing the delegated authority for professional services to \$50,000 (previously at \$114,500).
- The Board instituted a checklist for all purchases made in the district.
- Multiple contracts have been terminated, at a savings of over \$660,242 to the district.
- Another mental health services contract has been reduced, saving the district in excess of \$150,000
- Various subscriptions have been cancelled or allowed to expire, saving the district nearly \$20,000.
- All contracts must be reviewed by the business office. Each contract originator will be responsible for doing a due diligence review, and the business department will oversee the budget, terms and conditions, and provide a secondary read.
- Any contracts that do not go through the business office will be presented separately under the consent agenda at Board meetings for transparency and Board approval.
- Reviewed all open Purchase Orders: Superintendent's Cabinet reviewed the entire list of open POs for opportunities to eliminate or reduce open POs.

# District Travel

- Besides the California School Board Association Annual Education Conference (AEC) that was held from December 3-7 in Anaheim CA, the interim superintendents will not be traveling outside Santa Clara County without Board approval at a regular Board meeting, per existing Board Policy.
- All staff and Board members, including the superintendent, will follow the revised travel policy. This revised travel policy will be reviewed by the Budget Advisory Committee before coming to the Board for approval.

# Other

- The Board supported the creation of a Budget Advisory Committee (BAC) to report to the superintendent and review budget policies and practices. The BAC has already met three times.
- The Board voted to cancel potential bond expenditures, including approximately \$6 million for access controls as well as a portable building refresh and over \$2 million for District Office reconfiguration, which was part of a building fund that will be reserved for other projects.
- The Board voted to allocate bond funds for improvements to technology for broadcast classes at the middle schools.



Mountain View  
Whisman  
School District

# Steps Underway

# Steps Underway

- Systems to build oversight of expenditures are under development.
- Ideas from neighboring districts are being solicited with effective practices being deployed.
- Efforts are being redoubled to make sure staff feel empowered to speak up if they see expenditures that don't fully support the district's mission.
- District office staff are being deployed to serve as interim principals at three schools where vacancies now exist or will exist during the second half of the school year. No staff members have been hired to cover the district office staff who were redeployed to sites.



# Contracts

- A next step is to address some of the unintended consequences of the recent changes to contract approval that have created more work for principals.
- District staff is reaching out to other district financial leaders for effective practices related to credit cards, contracts, and other issues related to financial oversight.



Mountain View  
Whisman  
School District

# Future Steps

# Future Steps

- The district will participate in and fully cooperate with the FCMAT extraordinary audit scheduled to take place in January 2025.
- The district will implement any and all recommendations that emerge from the FCMAT audit.
- The district will engage in an analysis to examine why recent expenditures that have damaged the public trust in the district's work happened and take whatever steps are recommended to make sure this never happens again.