Operational Modernization & Excellence Plan

Including Digital Transformation, Payroll Controls, and Independent Compliance Co-Sourcing

Purpose

- Strengthen internal controls and financial stewardship

- Modernize digital systems and streamline workflows

- Reinforce HR and payroll documentation integrity

- Enhance procurement and contract governance

PILLARS:

1. Operational Stabilization & Oversight

2. Procurement & Contract Reform

3. HR Documentation & Payroll Controls

4. Digital Transformation & Systems Integration

5. Program Optimization & Operational Efficiency

6. Independent Compliance Co-Sourcing

7. Compliance Calendar (PM, Acct.)

Operational Stabilization:

- Internal Controls Steering Committee established

- Cross-functional leadership oversight

- Monthly risk and compliance dashboard

- Superintendent-level monitoring and reporting

- Remediation timeline and protocol to address findings

Procurement & Contract Reform:

- Districtwide contract inventory & digital repository with ROI verification and service delivery validation
- Sole/Single Source/Emergency SOP & approval workflow with vendor debarment verification
- Contract owner assignment & monitoring toolkit
- Deliverables-to-invoice reconciliation controls

HR Documentation Integrity:

- Personnel file audit and compliance review

- Secure digital HR file management system

- Standardized file completeness checklist

- 100% File Integrity Initiative

- Automated separation notifications for system access termination and account reconciliation

Payroll Controls & Documentation:

- Standard Payroll Change Authorization Form
- Dual-approval workflow for compensation changes
- Monthly payroll reconciliation certification
- Documentation linked to digital personnel file
- Segregation of duties review

Digital Transformation:

- Systems integration assessment (HRIS, Payroll, Procurement)
- Workflow automation for contracts & approvals
- Real-time documentation and audit trails
- Reduced manual and paper-based processes

Program Optimization:

- Districtwide program inventory

- Redundancy and overlap analysis

- Vendor contract evaluation

- Alignment to strategic priorities

- Budget and staffing efficiency review

Independent Compliance Co-Sourcing:

- Formal RFP for COSO-aligned advisory firm
- Internal control gap assessment
- Enterprise risk register development
- 12-month co-sourced internal audit support
- Governance and Operational maturity benchmarking

Compliance Calendar:

- Establish annual or biennial compliance review cycle

- Schedule recurring internal control assessments

- Define key compliance milestones and reporting deadlines

- Align calendar with federal, state, district, and local regulatory requirements

- Integrate with governance dashboard for tracking and accountability

- 100% Contract Repository Completion

- HR Active File Compliance ≥ 80%

- Payroll Documentation ≥ 95%

- Sole/Single Source/Emergency SOP Adoption

- RFP Issued for Independent Compliance Advisory

Strategic Outcomes

- Strengthened governance, operations, and transparency
- Digitally modernized operations
- Sustainable compliance infrastructure
- Improved documentation integrity
- Enhanced public and legislative confidence

- Convene Internal Controls Steering Committee for kickoff
- Assign pillar owners and establish workgroup timelines
- Launch 90-day sprint toward priority milestones
- Draft and issue RFP for independent compliance advisory
- Schedule first governance dashboard review with Superintendent
- (Consideration for: Office of Inspector General OIG or Chief Compliance Officer)