

**Performance Audit of
PALM BEACH COUNTY SCHOOL
DISTRICT
FINAL REPORT**



August 5, 2024

RESSEL & ASSOCIATES, LLC

Overview of Performance Audit Findings

Palm Beach County School District

August 5, 2024

Overall, the District Met Expectations in Two Areas, and Partially Met Expectations in Four Areas Examined

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the District Meet Subtask Expectations?		
		Yes	Partially	No
Economy, efficiency, or effectiveness of the program (6)	Meets	5	1	0
Structure or design of the program (2)	Partially Met	0	2	0
Alternative methods of providing program services or products (3)	Partially Met	1	2	0
Goals, objectives, and performance measures (4)	Partially Met	0	4	0
Accuracy or adequacy of public documents, reports, and requests prepared by the school district (5)	Partially Met	3	2	0
Compliance with appropriate policies, rules, and laws (5)	Meets	5	0	0
All Subtasks (25)		14	11	0

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, Ressel & Associates, LLC conducted a performance audit of the Palm Beach County School District programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution adopted by the Palm Beach County School Board on February 7, 2024. These programs are School Buildings and Facilities; School Bus Transportation; Classroom Technology and Equipment; School Safety and Security; and Bond Indebtedness. For each program, the performance audit included an examination of the six issue areas identified below.

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.

4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the school district which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

Findings for each of the six issue areas were based on the extent to which the programs met expectations established by audit subtasks. Overall, the audit found that Palm Beach County School District met expectations in two areas and partially met expectations in four areas.

Of the 25 total subtasks, the audit determined that the District met 14, and partially met 11. A summary of audit findings by issue area is presented below.

Findings by Issue Area

Economy, Efficiency, or Effectiveness of the Program

Overall, the Palm Beach County School District met expectations in this area. The District met evaluation subtasks related to management reporting; performance evaluation; program performance; the cost, timing, and quality of a sample of past projects; and competitive procurement. The District partially met the subtask related to actions taken to address deficiencies identified in management reports, audits, and similar types of reviews.

Ressel & Associates found Palm Beach County School District (PBCSD) program managers provide management reports containing specific initiatives and project performance and cost information to Leadership, Advisory and Oversight Committees and the School Board throughout the year; however, there is no annual report provided by the program areas under review detailing annual performance and operational cost information.

The program areas under review as well as districtwide support areas are periodically evaluated on both performance and cost using districtwide campus and departmental quality surveys; national surveys ranking districts based on key performance indicators, as well as internal performance assessments that provide performance information by which management, leadership and various committees can assess performance. *Ressel & Associates recommends that PBCSD establish a rotating reporting schedule for major programs area to provide Board updates relating to performance, challenges and opportunities relating to their area of operations.*

Program administrators have taken reasonable action to address any deficiencies in program performance identified by external and internal auditors. Improvements are needed to the timeliness of the actions in the Transportation area and in the department's responses to Inspector General recommendations. The Audit Advisory Committee reviews external audit findings and the reports and investigations conducted by the Inspector General and monitors the actions to completion. *Ressel & Associates recommends that when program areas do not respond to audit findings in a timely manner, the corrective action outlined in policy be enforced.*

Based on industry standards, best practices, key performance indicators and the results of an annual internal departmental survey, the program areas under review perform effectively and are using the measures to continually improve operations as evidenced by improved ratings on the internal surveys. Program costs for facilities and safety and security reflect the District's focused prioritization of these program areas.

Following a detailed review of three reasonably sized projects conducted since 2019, the review team found that the Facilities Management Division has processes and controls in place to ensure compliance with contracting laws, building codes and educational guidelines; control costs during a period of high inflation; and mitigate disruptions to learning during construction periods. However, not all projects Ressel & Associates reviewed were completed within the projected timelines or projected budgets. The review team found that the cost overruns and delays experienced were reasonable given the explanations provided by the District, including supply chain and rising cost issues experienced since COVID.

The District has an established set of written Purchasing policies and documented procedures and a strong system of internal controls to ensure that purchases are made in compliance with legal requirements; take maximum advantage of competitive procurement, volume discounts, and special pricing agreements, and are goods or services that will advance the District's educational goals.

The structure or design of the program to accomplish its goals and objectives

Overall, the Palm Beach County School partially met expectations in this area. The District partially met evaluation subtasks related to the organizational structure and the staffing levels.

The review team found that at the leadership level the organization has clearly defined units with minimal overlapping functions or administrative layers. However, title confusion with Chiefs reporting to Chiefs blurs the chain of command. *Ressel & Associates recommends adjusting the titles of the Chiefs at the lowest salary level to clarify the chain of command.*

The safety and security program area is not functionally aligned and while this structure is effective for PBCSD. *Ressel & Associates recommends additional collaboration among the various*

departments is needed to ensure continuity of programs and services. In addition, Ressel & Associates recommends that the organization charts in the Facilities Management Division be revised to accurately reflect the reporting structure.

The Technology function is understaffed based on industry standards; however, campus and departmental customers give the operation high ratings. Ressel & Associates recommends continual monitoring of technology-related staffing levels to ensure technology staffing remain adequate.

Staffing in the Transportation, Police and certain Facility and Maintenance areas are hindered by hard to fill vacancies, however, the District has taken a proactive approach to recruitment which is having a positive effect. The District has comprehensive staffing allocation formulas at the campus level and has prioritized staffing levels in certain operational areas such as School Safety and Wellness programs.

Alternative methods of providing services or products

Overall, the Palm Beach County School District partially met expectations in this area. The District partially met evaluation subtasks related to the feasibility of alternative methods and the cost benefit assessments and met the evaluation subtask related to additional opportunities for alternative service delivery methods.

The review team found that although there is no documented procedure or requirement, program administrators have evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services and have acted when the evaluations found that contract services would improve performance or save money.

Program administrators have assessed contracted services in specific instances but have not documented all of the decisions for continuing to contract or to bring the service in house. The Transportation Services Department has not evaluated the effectiveness and cost savings from the outsourcing of the parts management services. Ressel & Associates recommends that PBCSD document the analysis of the cost and benefits of contracting for service versus using an in-house option for delivery of these services or the benefits of hiring in-house staff versus the contracting option.

The review team also identified opportunities for alternative delivery methods or program level enhancements in several areas. Ressel & Associates recommends a full evaluation of the potential for savings or improvements in the quality of service in each of the program areas.

Goals, objectives, and performance measures used by the program to monitor and report program accomplishments

Overall, the Palm Beach County School partially met expectations in this area. The District partially met evaluation subtasks related to clear and measurable program goals and objectives, consistency with the Strategic Plan, performance measures and standards and internal controls.

The Ressel team found the District's Strategic Plan 2022-2027 is providing guidance and direction for the Board and senior leadership as well as directly or indirectly providing the basis for goal setting in the program areas under review.. All program areas have goals that are recognized by management; as relating directly to performance, not all the goals are clear and measurable. Program area goals are not all linked directly to the Strategic Plan, with the exception of Information Technology's long-range plan. The Facilities Management Division, Police Department (and component School Safety functions) and Transportation Services Department's individual performance goals are consistent with but these areas do not have long-range plans to more clearly articulate how the program areas will advance the overall districtwide goals. Ressel & Associates recommends that Facilities, Transportation and the component units within the safety and security function create long-range plans linked directly to districtwide goals to guide operations into the future.

In the program areas, there is evidence that progress reports are being prepared and submitted to management and through the chain of command to the School Board. Ressel & Associates recommends that Facilities, School Police and Transportation establish measurable performance metrics to fully assess the programs' performance.

The review team found many examples where both policies and procedures provide the internal controls necessary to ensure that program goals and objectives will be met. The District has a well-documented and monitored system for updating policies to address specific legislative changes, and the Chief of Staff is

currently reviewing all policies to ensure that all remain relevant and provide the level of internal control needed. Not all procedures used by departments to implement policy and carry out the program operations are current. *Ressel & Associates recommends adopting a cyclical policy and procedural review process whereby updates are timely and necessary internal controls remain strong.*

The accuracy or adequacy of public documents, reports, and requests prepared by the school district which relate to the program

Overall, the Palm Beach County School District partially met expectations in this area. The District met evaluation subtasks related to information systems, accuracy and completeness and reasonable and timely corrective actions and partially met evaluation subtasks related to public access and corrective action procedures.

The Ressel team found PBCSD has financial and non-financial information systems to support districtwide administrative and support functions and many of these systems are instrumental in providing useful, timely, and accurate information to the public.

The review team found that the District has made public access to information and transparency a major priority. The public has, in most instances, readily available access to program performance and cost information through BoardDocs and the District Website. Some improvements to the content of information available on the program area Web pages could provide the public additional program performance and cost information. *Ressel & Associates recommends better linkages among related departments and content upgrades in these areas.*

The District has mechanisms in place to ensure the accuracy and completeness of information available on the District Website or presented to the School Board, including the accuracy and completeness of any program performance and cost information. Processes are in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information provided to the public, but not all processes are documented. *Ressel & Associates recommends that PBCSD document these processes and procedures to ensure continuity in the future.*

PBCSD has taken reasonable and timely action to correct any erroneous or incomplete program

information submitted to the Board or posted on the District Website.

Compliance of the program with appropriate policies, rules, and laws

Overall, the Palm Beach County School District met expectations in this area. The District met evaluation subtasks related to compliance policies and procedures, compliance controls, addressing non-compliance, surtax compliance and charter school funds.

The Ressel team found PBCSD uses committees, monitoring groups as well as the services of the Inspector General and the General Counsel to assess districtwide and program-level compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.

Districtwide and program level internal control mechanisms, ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures. Program administrators have taken reasonable and timely action to address any areas of non-compliance identified by external auditors, the Auditor General, and, in all but limited instances, issues identified by the Inspector General.

PBCSD has used internal and external legal counsel to take reasonable and timely actions to ensure that planned uses of the surtax comply with applicable state laws, rules, and regulations and have established mechanisms to provide the community assurances that the surtax funds will be used as stated in the referendum.

The District has processes in place to distribute funds to District charter schools and mechanisms for monitoring the charter schools' reports showing how the schools are using the funds.

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BACKGROUND AND INTRODUCTION

BACKGROUND AND INTRODUCTION

In February 2024, Ressel & Associates, LLC responded to an Invitation to Negotiate (ITN) issued from the Florida Office of Program Policy Analysis and Government Accountability (OPPAGA) for a performance audit of the Palm Beach County School District (PBCSD). OPPAGA awarded Ressel & Associates the contract and the audit team immediately began work.

As stated in the ITN, Ressel's proposed work plan addressed the requirements of Ch. 2018-118, *Laws of Florida*, subsequently amended and codified in s. 212.055(11), *Florida Statutes*. The relevant portion states:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds. —It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s.212.054. (11)

PERFORMANCE AUDIT. —

(a) To adopt a discretionary sales surtax under this section, an independent certified public accountant licensed pursuant to chapter 473 shall conduct a performance audit of the program associated with the proposed surtax.

- (b)*
- 1. At least 180 days before the referendum is held, the county or school district shall provide a copy of the final resolution or ordinance to the Office of Program Policy Analysis and Government Accountability.*
 - 2. Within 60 days after receiving the final resolution or ordinance, the Office of Program Policy Analysis and Government Accountability shall procure the certified public accountant and may use carryforward funds to pay for the services of the certified public accountant.*
 - 3. At least 60 days before the referendum is held, the performance audit must be completed and the audit report, including any findings, recommendations, or other accompanying documents, must be made available on the official website of the county or school district.*
 - 4. The county or school district shall keep the information on its website for 2 years from the date it was posted.*
 - 5. The failure to comply with the requirements under subparagraph 1. or subparagraph 3. renders any referendum held to adopt a discretionary sales surtax void.*

(c) For purposes of this subsection, the term “performance audit” means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies.

Statutory Charge In accordance with s. 212.055(11), Florida Statutes, and *Government Auditing Standards* (2024 Revision) issued by the Comptroller General of the United States, the certified public accountant must conduct a performance audit of Palm Beach County School District program areas within the administrative unit(s) which will receive funds through the referenda approved in the final resolution.

The performance audit must evaluate the District administrative unit(s) related to the following programs:

- School Buildings and Facilities (including school construction and maintenance; and improvements to school buildings, athletic facilities, athletic fields, and playgrounds);
- School Bus Transportation;
- Classroom Technology and Equipment;
- School Safety and Security; and
- Bond Indebtedness.

This performance audit is organized in the following six chapters:

- Chapter 1 - Program Economy, Efficiency, and Effectiveness
- Chapter 2 - Program Design and Structure
- Chapter 3 - Alternative Delivery Methods
- Chapter 4 - Goals, Objectives, and Performance Measures
- Chapter 5 - Reporting Accuracy and Adequacy
- Chapter 6 - Program Compliance

METHODOLOGY

Ressel & Associates began the audit by conducting a virtual kick-off meeting on April 5, 2024, with Palm Beach County School District (PBCSD) administrators. During this initial Zoom meeting with the Superintendent and key administrators, Ressel & Associates shared the process as detailed in the work plan, timelines, and a preliminary data request list with the leadership team. Following this meeting, staff began the process of gathering data on the preliminary data request list and saving the documents to a shared file created by the District.

During this same visit, administrators and Ressel & Associates discussed the need for a list of peer school districts to use for comparison purposes based on their size and/or proximity to PBCSD. Based on the District’s selection, the Ressel team began gathering peer data from the Florida Department of Education and directly from the following peer school districts:

- Broward County School District
- Duval County School District
- Hillsborough County School District
- Miami-Dade County School District
- Orange County School District
- Polk County School District

While the Ressel team did not use comparison data to evaluate PBCSD, the information, when analyzed along with the data gathered from the District, provided valuable insights into the challenges and opportunities that may exist in the Palm Beach County School District.

Beginning on April 15, 2024, the Ressel team conducted virtual diagnostic interviews and focus group sessions with key staff and Board members to obtain an understanding of the organizational culture, as well as the challenges and opportunities facing PBCSD.

During the week of May 20-24, 2024, the Ressel team conducted an onsite visit primarily to tour the facilities, observe operations and physically examine files and documents relating to the program areas under review. While onsite, the Ressel team visited multiple school and administrative sites in the District, accompanied by the members of the leadership team.

In addition, the Ressel team conducted case studies of three major capital outlay projects:

- Dr. Mary McCloud Bethune Elementary School Roofing Replacement
- Boca Raton High School Artificial Turf Replacement
- Okeehelie Middle School Facility Renovations

The case studies examine the projects from start to finish, identify lessons learned, if any, and how PBCSD responded. **Chapter 1** of this report provides detail on the case studies.

During the subsequent weeks, the team reviewed a wide array of policy and program documents, conducted additional telephone interviews and email exchanges as needed to ensure that all relevant data were collected, validated, and recorded.

On July 17, 2024, the Ressel team provided a full draft of the final report to PBCSD's leadership to review and validate the final report findings. On July 22, 2024, the review team held a virtual meeting with District leadership to discuss the District's comments and corrections to the final draft report; the review team made corrections based on documented evidence supporting any changes. Following the review, a final report was prepared and issued to the District on August 12, 2024, with the Superintendent's response provided as an addendum to this final report.

PEER COMPARISON DATA**Students**

As shown in **Exhibit 1**, student enrollment counts in PBCSD are 1.2 percent higher in the second quarter 2023-24 than in the second quarter 2020-21; on average peer districts experienced an enrollment decline of 0.8 percent over the period. Enrollment declines in 2021-22 attributed to COVID impacted all of the districts. It is important to note that the counts exclude charter schools in the districts.

Exhibit 1
Change in Student Enrollment
2020-21 to 2023-24 School Years

District	2020-21	2021-22	2022-23	2023-24	% Change
Palm Beach CSD	167,287	167,376	167,985	169,219	1.2%
Broward CSD	211,856	207,463	204,867	201,501	-4.9%
Duval CSD	107,380	107,635	106,025	103,755	-3.4%
Hillsborough CSD	187,844	189,365	189,708	188,101	0.1%
Miami-Dade CSD	260,374	251,900	253,306	252,165	-3.2%
Orange CSD	183,955	187,943	191,242	189,692	3.1%
Polk CSD	88,435	93,115	95,928	96,822	9.5%
Peer Average w/o PBCSD	173,307	172,904	173,513	172,006	-0.8%

Source: FL Department of Education, Survey 2, March 2024.

As shown in **Exhibit 2**, PBCSD is within the range of its peers in the percent of minority and economically disadvantaged students of its peers but has a larger percent of English as a Second Language students and Students with Disabilities than the peer average and all but one peer in each category.

Exhibit 2
Student Service Categories
2023-24 School Year

School District	Percent Minority	Percent Economically Disadvantaged	Percent English as a Second Language	Percent Students w/Disabilities
Palm Beach CSD	72.0%	48.9%	17.3%	16.5%
Broward CSD	83.3%	46.5%	13.8%	15.9%
Duval CSD	68.9%	50.4%	8.0%	16.8%
Hillsborough CSD	70.3%	49.1%	10.8%	15.2%
Miami-Dade CSD	94.0%	53.6%	24.6%	12.3%
Orange CSD	76.2%	43.8%	14.9%	11.9%
Polk CSD	67.6%	63.4%	10.5%	15.1%
Peer Average w/o PBCSD	76.7%	51.1%	13.8%	14.5%

Source: FL Department of Education, Survey 2, March 2024.

Exhibit 3 provides the District's overall student performance as indicated by the districtwide grades assigned by the Florida Department of Education (FLDOE). The grading scale for district

grades is as follows: A=68 percent of points or greater; B=58 to 67 percent of points; and C=57 percent of points or less. PBCSD received an Informational Baseline Grade in 2023 of a “B,” a drop from the prior three years when the District’s grade was an “A”, and the District had no persistently low performing schools.

**Exhibit 3
District Grades as of March 7, 2024**

District	Number of Persistently Low Performing Schools	Informational Baseline Grade 2023	Grade 2022	Grade 2019	Grade 2018	Grade 2017	Grade 2016
Palm Beach CSD	0	B	A	A	A	B	B
Broward CSD	1	B	B	B	B	B	B
Duval CSD	7	B	B	B	B	B	B
Hillsborough CSD	14	B	B	B	B	B	B
Miami-Dade CSD	0	A	A	A	A	B	B
Orange CSD	0	B	B	A	B	B	B
Polk CSD	7	C	C	B	B	C	C

Note: Grades were not given for 2021, due to COVID.

Source: <https://www.fldoe.org/accountability/accountability-reporting/school-grades/index.shtml>

Exhibit 4 presents student ethnicity by district. As shown, the percent of students in each PBCSD category remains within the range of its peer districts in each category.

**Exhibit 4
Enrollment by Ethnicity
2023-24 School Year**

School District	Total Enrollment	White		Black or African American		Hispanic/Latino		Asian		Native Hawaiian or Other Pacific Islander		American Indian or Alaska Native		Two or More Races	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%
Palm Beach CSD	191,398	53,583	28.0%	52,920	27.6%	72,582	37.9%	1,071	0.6%	5,706	3.0%	284	0.1%	5,252	2.7%
Broward CSD	251,408	42,011	16.7%	96,143	38.2%	96,604	38.4%	478	0.2%	9,235	3.7%	380	0.2%	6,557	2.6%
Duval CSD	129,094	40,118	31.1%	52,203	40.4%	22,665	17.6%	608	0.5%	5,655	4.4%	360	0.3%	7,485	5.8%
Hillsborough CSD	224,152	66,484	29.7%	46,314	20.7%	88,735	39.6%	411	0.2%	10,050	4.5%	378	0.2%	11,780	5.3%
Miami-Dade CSD	337,719	20,389	6.0%	57,263	17.0%	254,569	75.4%	120	0.0%	3,433	1.0%	129	0.0%	1,816	0.5%
Orange CSD	207,695	49,446	23.8%	49,151	23.7%	92,176	44.4%	408	0.2%	10,015	4.8%	684	0.3%	5,815	2.8%
Polk CSD	116,031	37,581	32.4%	24,270	20.9%	48,725	42.0%	265	0.2%	1,802	1.6%	180	0.2%	3,208	2.8%
Peer Average w/o PBCSD	211,017	42,672	23.3%	54,224	26.8%	100,579	42.9%	382	0.2%	6,698	3.3%	352	0.2%	6,110	3.3%

Source: FL Department of Education, Survey 2, March 2024.

Finance

Exhibit 5 shows that, of its peers, PBCSD receives the lowest percent of State funds and the highest percent of local funds, with 69.03 percent of PBCSD’s General Revenues coming from local sources.

**Exhibit 5
Actual General Revenue Sources
FY 2022-23**

School District	Total Federal Direct	Total Federal Through State and Local	Total Federal	Federal % Total Revenue	State	State % Total Revenue	Local	Local % Total Revenue	Total Revenue
Palm Beach CSD	\$1,509,712	\$29,669,679	\$31,179,391	1.45%	\$636,820,008	29.53%	\$1,488,718,844	69.03%	\$2,156,718,243
Broward CSD	\$2,811,170	\$13,187,752	\$15,998,922	0.67%	\$1,135,776,083	47.74%	\$1,227,101,871	51.58%	\$2,378,876,876
Duval CSD	\$1,946,427	\$2,047,045	\$3,993,472	0.37%	\$643,479,383	59.92%	\$426,481,964	39.71%	\$1,073,954,820
Hillsborough CSD	\$3,269,982	\$3,315,040	\$6,585,022	0.34%	\$1,227,817,855	63.84%	\$689,007,714	35.82%	\$1,923,410,591
Miami-Dade CSD	\$2,053,262	\$14,486,961	\$16,540,224	0.51%	\$1,153,924,331	35.37%	\$2,092,059,614	64.12%	\$3,262,524,169
Orange CSD	\$1,536,060	\$6,277,307	\$7,813,368	0.39%	\$940,614,996	47.25%	\$1,042,458,389	52.36%	\$1,990,886,753
Polk CSD	\$1,204,948	\$1,516,459	\$2,721,407	0.29%	\$674,972,713	72.57%	\$252,362,631	27.13%	\$930,056,751
Peer Average w/o PBCSD	\$2,136,975	\$6,805,094	\$8,942,069	0.43%	\$962,764,227	54.45%	\$954,912,031	45.12%	\$1,926,618,327

Source: FL Department of Education, Annual Financial Reports, March 2024.

Exhibit 6 indicates that PBCSD’s spending per pupil is above peer averages in all but the Special Revenue category.

**Exhibit 6
Annual Financial Report Expenditures
Per Unweighted Full-Time Equivalent (UFTE) Students
FY 2022-23**

School District	General	Special Revenue	Debt Service	Capital Projects	Total
Palm Beach CSD	\$12,106	\$2,357	\$825	\$1,904	\$17,192
Broward CSD	\$10,281	\$2,394	\$961	\$1,095	\$14,731
Duval CSD	\$9,113	\$2,970	\$190	\$1,347	\$13,620
Hillsborough CSD	\$8,314	\$2,695	\$384	\$2,067	\$13,460
Miami-Dade CSD	\$10,808	\$2,986	\$868	\$604	\$15,266
Orange CSD	\$9,387	\$2,677	\$433	\$1,552	\$14,049
Polk CSD	\$8,938	\$2,497	\$315	\$1,017	\$12,767
Peer Average w/o PBCSD	\$9,474	\$2,703	\$525	\$1,280	\$13,982

Source: FL Department of Education, March 2024.

Exhibit 7 examines spending by function over the last three years. Spending, which includes charter school spending, which includes charter school and family empowerment scholarship (voucher) spending, has increased by 19.07 percent over the three-year period.

Exhibit 7
General Fund Expenditures
FY 2020-21 to FY 2023

Expenditures	2022-23	2021-22	2020-21	% Change
Instruction	\$1,482,889,593	\$1,308,559,987	\$1,266,424,654	17.09%
Student Support Services	\$83,948,675	\$79,198,921	\$79,324,185	5.83%
Instructional Media Services	\$21,959,022	\$21,359,742	\$21,015,224	4.49%
Instruction and Curriculum Dev. Services	\$45,705,830	\$43,635,228	\$43,154,979	5.91%
Instructional Staff Training Services	\$12,570,392	\$11,358,160	\$11,222,905	12.01%
Instruction-Related Technology	\$9,443,772	\$9,058,546	\$9,190,527	2.76%
Board	\$9,514,180	\$8,718,758	\$7,963,214	19.48%
General Administration	\$11,168,670	\$10,506,606	\$9,786,392	14.12%
School Administration	\$129,421,942	\$117,916,390	\$114,209,602	3.25%
Facilities Acquisition and Construction	\$12,416,254	\$11,653,216	\$11,309,311	3.04%
Fiscal Services	\$7,652,899	\$7,457,372	\$7,648,805	-2.50%
Food Services	\$157,235	\$143,050	\$101,432	55.02%
Central Services	\$19,673,226	\$18,294,961	\$18,158,868	8.34%
Student Transportation Services	\$57,388,102	\$52,232,391	\$25,127,332	128.39%
Operation of Plant	\$180,167,873	\$162,137,962	\$153,843,909	17.11%
Maintenance of Plant	\$111,732,206	\$89,628,283	\$80,074,640	39.54%
Administrative Technology Services	\$6,362,824	\$5,928,588	\$6,233,905	2.07%
Community Services	\$43,314,828	\$30,894,971	\$21,910,170	97.69%
CAPITAL OUTLAY: Facilities Acquisition and Construction	\$17,488	\$21,228	\$7,598	130.16%
Other Capital Outlay	\$2,724,383	\$1,594,364	\$1,540,567	76.84%
DEBT SERVICE: (Function 9200) Redemption of Principal	\$512,000	\$0	\$0	-100/00%
Interest	\$0	\$0	\$300,353	-100.00%
TOTAL EXPENDITURES	\$2,248,741,394	\$1,990,298,725	\$1,888,548,569	19.07%
Excess (Deficiency) of Revenues Over Expenditures	(\$92,023,151)	(\$74,383,158)	(\$11,529,840)	698.13%

Source: FLDOE Annual Financial Reports for FY 2021, FY 2022, and FY 2023.

Transportation

Exhibit 8 provides comparative ridership and other data points from the Transportation Profiles of Florida School Districts - Fiscal Year 2021-22. PBCSD transports a slightly higher percent of eligible students than the peer average. PBCSD is, however transporting a lower percentage of eligible students than all of the peers other than the Miami-Dade and Broward county school districts.

Exhibit 8
Transportation Profiles of Florida School Districts
Fiscal Year 2021-22

Data Points	Palm Beach CSD	Broward CSD	Duval CSD	Hillsborough CSD	Miami-Dade CSD	Orange CSD	Polk CSD	Avg. w/o Palm Beach CSD
Enrollment Pre-K - 12	189,659	256,037	128,948	224,149	329,575	204,058	110,253	208,837
Eligible Students Transported	44,962	59,845	32,408	58,915	32,506	56,254	46,019	47,658
Percentage of Enrollment Transported	23.7%	23.37%	25.13%	26.28%	9.86%	27.57%	41.74%	22.82%
# Non-Eligible Students Transported	4,270	2,691	4,85	13,788	1,461	1,462	3,412	4,563
# of Students with Disabilities Transported (weighted)	2,915	1,314	2,646	2,803	4,065	1,409	2,119	2,393
# of Bus Stop Locations	10,807	16,987	4,374	15,385	14,548	12,387	5,475	11,526
Staggered School Start Times to Accommodate Buse	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Annual Allocation per Student	\$486	\$462	\$440	\$492	\$434	\$491	\$499	\$470
Annual Supplement per Weighted Student with Disabilities	\$1,498	\$1,424	\$1,355	\$1,515	\$1,338	\$1,514	\$1,536	\$1,447

Source: Transportation Profiles of Florida School Districts - Fiscal Year 2021-22.

Exhibit 9 shows the general fund expenditures for Student Transportation from FY 2020 through FY 2023. Overall expenditures increased by 7.1 percent over the four-year period, with the majority of the increase seen in the Energy Services (fuel) category.

Exhibit 9
Transportation-Related Expenditure Trends
FY 2020 to FY 2023

General Fund	FY 2020	FY 2021 COVID	FY 2022	FY 2023	Change	% Change
Salaries	\$34,258,247	\$14,175,690	\$31,833,560	\$35,087,365	\$829,118	2.4%
Employee Benefits	\$12,979,140	\$5,608,533	\$12,525,211	\$13,051,911	\$72,771	0.6%
Purchased Services	\$2,416,279	\$2,221,247	\$2,075,081	\$2,843,455	\$427,176	17.7%
Energy Services	\$3,689,282	\$3,024,444	\$5,691,164	\$6,069,973	\$2,380,691	64.5%
Materials and Supplies	\$90,537	\$53,334	\$104,515	\$71,879	-\$18,658	-20.6%
Capital Outlay	\$144,654	\$1,669	\$2,860	\$527	-\$144,126	-99.6%
Other	\$1,573	\$42,416	\$0	\$262,990	\$261,418	16624.1%
Total	\$53,579,711	\$25,127,332	\$52,232,391	\$57,388,102	\$3,808,391	7.1%
Student FTE Count	174,919	167,287	167,376	167,985	-\$6,934	-4.0%
Per Pupil Expenditures	\$306.31	\$150.20	\$312.07	\$341.63	\$35	11.5%

Source: FLDOE AFRs for FY 2021, FY 2022, and FY 2023

Technology

Exhibit 10 presents expenditures for Instruction-Related Technology and Administrative Technology Services for the last three years. As shown, expenditures for Instructional Technology have increased by 2.8 percent while Administrative Technology expenditures have increased by 2.1 percent.

Exhibit 10
PBCSD Actual General Fund Expenditures
Instructional and Administrative Technology
FY 2021 through FY 2023

Expenditure Categories	FY 2021		FY 2022		FY 2023		% Change	
	Instruct.	Admin.	Instruct.	Admin.	Instruct.	Admin.	Instruct.	Admin.
Salaries	\$4,660,433	\$4,747,401	\$4,507,019	\$4,315,562	\$4,677,365	\$4,546,437	0.4%	-4.2%
Employee Benefits	\$1,678,515	\$1,415,267	\$1,776,811	\$1,380,534	\$1,804,916	\$1,489,838	7.5%	5.3%
Purchased Services	\$2,696,590	\$60,551	\$2,766,649	\$72,109	\$2,953,739	\$79,510	9.5%	31.3%
Materials and Supplies	\$4,649	\$7,008	\$3,350	\$135,088	\$3,318	\$2,826	-28.6%	-59.7%
Capital Outlay	\$150,339	\$2,738	\$4,717	\$2,715	\$4,358	\$179,022	-97.1%	>100.0%
Other	\$0	\$939	\$0	\$22,580	\$75	\$65,191	0.0%	100.0%
Total	\$9,190,527	\$6,233,905	\$9,058,546	\$5,928,588	\$9,443,772	\$6,362,824	2.8%	2.1%

Source: FLDOE Annual Financial Reports for FY 2021, FY 2022, and FY 2023.

Exhibit 11 compares PBCSD's total and per pupil Instructional and Administrative Technology expenditures to its peers. As shown, PBCSD's per pupil general fund expenditures are lower than its peers; however, Capital expenditures are not included, which would significantly impact overall spending.

Exhibit 11
Comparative General Fund Expenditures
Instructional and Administrative Technology
FY 2023

School District/ Expenditures	Palm Beach CSD	Broward CSD	Duval CSD	Hillsborough CSD	Miami-Dade CSD	Orange CSD	Polk CSD	Avg. w/o PBCSD
Instruction-Related Technology	\$9,443,772	\$32,024,156	\$9,596,939	\$43,864,528	\$40,919,838	\$11,784,420	\$26,213,168	\$27,400,508
Administrative Technology Services	\$6,362,824	\$5,063,951	\$10,185,016	\$191,201	\$1,166,056	\$26,493,085	\$7,712,513	\$8,468,637
Total Expenditures	\$15,806,596	\$37,088,107	\$19,781,955	\$44,055,729	\$42,085,894	\$38,277,505	\$33,925,681	\$35,869,145
Student FTE Count	167,985	204,867	106,025	189,708	253,306	191,242	95,928	173,513
Per Pupil Expenditures	\$94.10	\$181.04	\$186.58	\$232.23	\$166.15	\$200.15	\$353.66	\$206.72

Source: FLDOE Annual Financial Reports for FY 2021, FY 2022, and FY 2023.

Facilities

Exhibit 12 provides a three-year trend analysis of PBCSD's Facilities Acquisitions and Construction, Plant Maintenance and Plant Operations General Fund expenditures. As shown, Facilities Acquisition and Construction costs rose by 9.8 percent, while Plant Operations expenditures rose by 17.1 percent and Maintenance expenditures rose by 39.5 percent. Overall expenditures over the three years rose by 24.1 percent.

Exhibit 12
PBCSD General Fund Expenditures
Facilities Acquisitions and Construction, Plant Maintenance and Plant Operations
FY 2021 through FY 2023

	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Total
FY 2021								
Facilities Acquisition & Construction	\$215,874	\$54,230	\$92,721	\$0	\$0	\$0	\$10,946,487	\$11,309,311
Plant Operations	\$36,148,293	\$15,177,766	\$70,131,737	\$29,306,430	\$2,906,612	\$110,305	\$62,766	\$153,843,909
Plant Maintenance	\$34,619,738	\$10,957,446	\$25,423,720	\$442,884	\$8,357,584	\$138,667	\$134,600	\$80,074,640
Total FY 2021	\$70,983,905	\$26,189,441	\$95,648,178	\$29,749,314	\$11,264,196	\$248,972	\$11,143,853	\$245,227,860
FY 2022								
Facilities Acquisition & Construction	\$213,968	\$40,192	\$559	\$0	\$26	\$0	\$11,398,470	\$11,653,216
Plant Operations	\$36,912,909	\$15,827,515	\$71,408,714	\$34,461,052	\$3,404,715	\$46,282	\$76,774	\$162,137,962
Plant Maintenance	\$34,350,763	\$11,123,150	\$33,250,259	\$709,688	\$9,773,540	\$268,357	\$152,525	\$89,628,283
Total FY 2022	\$71,477,640	\$26,990,857	\$104,659,533	\$35,170,741	\$13,178,281	\$314,639	\$11,627,769	\$263,419,460
FY 2023								
Facilities Acquisition & Construction	\$66,643	\$31,963	\$4,817	\$0	\$618	\$91,106	\$12,221,106	\$12,416,254
Plant Operations	\$43,832,091	\$17,502,862	\$75,724,961	\$38,053,163	\$4,905,628	\$80,142	\$69,026	\$180,167,873
Plant Maintenance	\$36,129,708	\$11,904,494	\$50,432,985	\$820,449	\$11,810,524	\$314,129	\$319,917	\$111,732,206
Total FY 2023	\$80,028,442	\$29,439,319	\$126,162,763	\$38,873,612	\$16,716,771	\$485,377	\$12,610,049	\$304,316,334
% Change								
Facilities Acquisition & Construction	-69.1%	-41.1%	-94.8%	0.0%	0.0%	0.0%	11.6%	9.8%
Plant Operations	21.3%	15.3%	8.0%	29.8%	68.8%	-27.3%	10.0%	17.1%
Plant Maintenance	4.4%	8.6%	98.4%	85.3%	41.3%	126.5%	137.7%	39.5%
Total	12.7%	12.4%	31.9%	30.7%	48.4%	95.0%	13.2%	24.1%

Source: FLDOE Annual Financial Reports for FY 2021, FY 2022, and FY 2023.

Exhibit 13 compares PBCSD’s total and per pupil Facilities Acquisition and Construction, Plant Maintenance and Plant Operations expenditures to its peers. As shown, PBCSD’s per pupil expenditures are higher than the peer average and second in rank order, with the Miami-Dade County School District spending more on a per pupil basis.

Exhibit 13
Comparative General Fund Expenditures
Facilities Acquisitions and Construction, Plant Maintenance and Plant Operations
FY 2022-23

School District/ Expenditures	Palm Beach CSD	Broward CSD	Duval CSD	Hillsborough CSD	Miami-Dade CSD	Orange CSD	Polk CSD	Avg. w/o PBCSD
Facilities Acquisition and Construction	\$12,416,254	\$10,547,477	\$12,176,484	\$20,937,776	\$48,052,387	\$7,246,994	\$12,264,615	\$18,537,622
Operation of Plant	\$180,167,873	\$232,624,756	\$79,475,917	\$155,847,954	\$368,315,324	\$185,200,313	\$72,763,743	\$182,371,334
Maintenance of Plant	\$111,732,206	\$85,042,313	\$7,610,862	\$31,562,761	\$100,612,996	\$37,602,551	\$28,233,630	\$48,444,185
Total Expenditures	\$304,316,334	\$328,214,546	\$99,263,263	\$208,348,490	\$516,980,707	\$230,049,858	\$113,261,988	\$249,353,142
Student FTE Count	167,985	204,867	106,025	189,708	253,306	191,242	95,928	173,513
Per Pupil Expenditures	\$1,811.57	\$1,602.09	\$936.23	\$1,098.26	\$2,040.93	\$1,202.93	\$1,180.70	\$1,437.09

Source: FLDOE Annual Financial Reports for FY 2021, FY 2022, and FY 2023.

Exhibit 14 shows total annual energy costs by category. The cost per square foot for all energy and for electricity alone are lower in PBCSD than all of its peers except the Duval and Polk County School Districts.

Exhibit 14
Annual Energy Cost Information
FY 2022-23

District	Natural Gas	Bottled Gas	Electricity	Heating Oil	Total Energy costs	Total Square footage	Square Foot Cost	
							All Energy	Elec Only
Palm Beach CSD	\$492,165	\$230,697	\$40,144,224	\$0	\$40,867,086	31,831,252	\$1.28	\$1.26
Broward CSD	\$168,659	\$1,641,593	\$55,705,379	\$0	\$57,515,632	39,322,715	\$1.46	\$1.42
Duval CSD	\$334,818	\$0	\$18,170,743	\$0	\$18,505,561	17,895,018	\$1.03	\$1.02
Hillsborough CSD	\$737,095	\$58,140	\$38,525,189	\$0	\$39,320,424	30,083,322	\$1.31	\$1.28
Miami-Dade CSD	\$808,470	\$432,195	\$75,119,235	\$101,625	\$76,461,524	48,762,380	\$1.57	\$1.54
Orange CSD	\$574,086	\$147,719	\$58,517,701	\$0	\$59,239,505	35,636,728	\$1.66	\$1.64
Polk CSD	\$376,543	\$111,337	\$17,283,163	\$0	\$17,771,043	19,296,488	\$0.92	\$0.90
Average w/o PBCSD	\$499,945	\$398,497	\$43,886,902	\$16,937	\$44,802,282	31,832,775	\$1.33	\$1.30

Source: Florida Department of Education, Florida School District Annual Energy Report, May 2024.

Exhibit 15 shows the number of permanent classrooms in PBCSD and its peers. PBCSD has fewer satisfactory total core and non-core classrooms than the peer average.

Exhibit 15
Satisfactory Permanent Classrooms
FY 2024

District	K-3 Core ClsRms	4-8 Core ClsRms	9-12 Core ClsRms	ESE Core ClsRms	Total Core ClsRms	Total NonCore ClsRms	Total ClsRms
Palm Beach CSD	3,398	3,291	2,071	914	9,674	1,259	10,933
Broward CSD	4,140	3,730	2,675	701	11,246	1,431	12,677
Duval CSD	1,919	2,529	1,164	397	6,009	569	6,578
Hillsborough CSD	4,396	3,743	2,263	576	10,978	1,311	12,289
Miami-Dade CSD	5,693	6,874	4,651	678	17,896	2,610	20,506
Orange CSD	4,443	4,248	2,491	940	12,122	1,489	13,611
Polk CSD	2,252	1,913	1,331	420	5,916	809	6,725
Peer Average w/o PBCSD	3,807	3,840	2,429	619	10,695	1,370	12,064

Source: District FISH data reported as satisfactory on January 2024

Exhibit 16 compares the net square footage of instructional facilities, all permanent facilities and all relocatable facilities and provides information to the total Capital Outlay FTEs. As shown, PBCSD has more net square footage in all but the permanent category than the peer average.

Exhibit 16
Total Net Square Footage and Capital Outlay FTE
FY 2024

District	Total Instructional NSF	Total All Permanent NSF	Total All Relocatable NSF	Total Capital Outlay FTE
Palm Beach CSD	11,476,318	28,371,043	1,637,242	164,948
Broward CSD	14,088,807	35,667,043	1,313,528	198,227
Duval CSD	6,445,995	16,414,586	409,301	99,909
Hillsborough CSD	11,653,025	27,671,331	600,047	182,327
Miami-Dade CSD	16,011,971	45,655,765	124,978	237,993
Orange CSD	12,218,762	32,087,207	1,437,600	182,440
Polk CSD	6,598,604	17,448,137	719,733	100,309
Peer Average w/o PBCSD	11,169,527	29,157,345	767,531	166,868

Source: District FISH data reported as satisfactory on January 2024

Exhibit 17 shows that the average age of the PBCSD facilities is lower than that of all its peers, with the exception of the Orange County School District. Approximately 30 percent of PBCSD’s schools are more than 30 years old.

**Exhibit 17
Age of Permanent Facilities
FY 2024**

District	Total NSF	SQFT 1-10 Yrs. Old	SQFT 11-20 Yrs. Old	SQFT 21-30 Yrs. Old	SQFT 31-40 Yrs. Old	SFT 41-50 Yrs. Old	SQFT >50 Yrs. Old	Avg Age
Palm Beach CSD	28,371,043	3.8%	25.3%	40.4%	20.0%	6.0%	4.5%	27
Broward CSD	35,667,043	0.8%	14.8%	27.6%	21.6%	12.7%	22.5%	36
Duval CSD	16,414,586	1.0%	10.6%	15.1%	17.1%	7.7%	48.5%	48
Hillsborough CSD	27,671,331	4.5%	14.4%	29.0%	14.7%	7.1%	30.4%	39
Miami-Dade CSD	45,655,765	3.0%	19.9%	23.5%	12.9%	10.1%	30.6%	40
Orange CSD	32,087,207	23.4%	36.9%	19.5%	10.6%	2.4%	7.3%	22
Polk CSD	17,448,137	10.2%	22.7%	17.7%	11.6%	13.2%	24.6%	36
Peer Average w/o PBCSD	29,157,345	7.1%	19.9%	22.1%	14.7%	8.8%	27.3%	37

Source: Florida Inventory of School Houses, Florida Department of Education, reported as satisfactory on January 2024

Safety and Security

Exhibit 18 compares incident reports by district as a percent of total student enrollment. As shown, in FY 2023, PBCSD had a lower percent of incidents than all of its peers, with the exception of the Miami-Dade County School District.

**Exhibit 18
School Environmental Safety Incident Report
2022-23, Final Survey 5**

Type of Incident	Palm Beach CSD	Broward CSD	Duval CSD	Hillsborough CSD	Miami-Dade CSD	Orange CSD	Polk CSD	Avg. w/o PBCSD
Aggravated Battery	84	10	47	11	11	15	187	47
Alcohol	43	70	47	90	9	60	46	54
Arson	2	3	1	28	1	5	10	8
Bullying	146	150	106	310	281	186	95	188
Burglary	2	5	5	6	69	2	1	15
Criminal Mischief - Felony Vandalism	9	17	51	236	17	7	13	57
Disruption On Campus-Major	356	184	308	429	78	81	501	264
Drug Sale/Distribution	31	60	20	64	34	55	20	42
Drug Use/Possession	920	931	481	813	258	843	726	675
Fighting	1,550	2,681	1,978	4,086	1,717	2,418	379	2,210
Harassment	67	71	51	209	300	382	78	182
Hazing	1	0	0	3	0	1	0	1
Homicide	0	0	0	0	0	0	0	0
Kidnapping	0	0	0	0	1	0	0	0
Larceny/ Grand Theft	11	24	25	46	27	13	10	24
Other Major	289	367	38	358	90	249	14	186
Physical Attack/ Simple Battery	591	1,213	567	1,926	779	5,130	320	1,656

Exhibit 18(Continued)
School Environmental Safety Incident Report
2022-23, Final Survey 5

Type of Incident	Palm Beach CSD	Broward CSD	Duval CSD	Hillsborough CSD	Miami-Dade CSD	Orange CSD	Polk CSD	Avg. w/o PBCSD
Robbery	10	6	2	11	7	5	2	6
Sexual Assault	1	6	2	3	21	5	0	6
Sexual Battery	0	0	0	0	16	2	9	5
Sexual Harassment	66	53	21	41	90	401	105	119
Sexual Offenses (Other)	101	138	58	113	62	104	147	104
Threat/Intimidation	237	1,160	743	882	476	821	1,034	853
Tobacco	1,684	1,564	1,289	114	2,389	1,248	1,726	1,388
Trespassing	38	32	46	60	102	36	8	47
Weapons Possession	206	135	89	272	92	73	60	120
District Total	6,445	8,880	5,975	10,111	6,927	12,142	5,491	8,254
2023 Enrollment	167,985	204,867	106,025	189,708	253,306	191,242	95,928	173,513
Incidents as a % of Enrollment	3.8%	4.3%	5.6%	5.3%	2.7%	6.3%	5.7%	5.0%

Source: FLDOE School Environmental Safety Incident Report, FY 2023.

As shown in **Exhibit 19**, although the total number of incidents has increased over the five years, the total student to incident ratio has remained approximately the same pre- and post-COVID.

Exhibit 19
School Environmental Safety Incident Report
2018-19 thru 2022-23

Type of Incident	2022-23	2021-22	2020-21 COVID	2019-20	2018-19	Change	% Change
Aggravated Battery	84	93	7	39	63	21	33.3%
Alcohol	43	43	19	47	78	-35	-44.9%
Arson	2	3	2	5	3	-1	-33.3%
Bullying	146	90	51	113	140	6	4.3%
Burglary	2	0	1	7	5	-3	-60.0%
Criminal Mischief - Felony Vandalism	9	23	3	45	74	-65	-87.8%
Disruption On Campus-Major	356	306	54	187	289	67	23.2%
Drug Sale/Distribution	31	13	3	17	21	10	47.6%
Drug Use/Possession	920	663	129	404	546	374	68.5%
Fighting	1,550	2,078	388	1,408	2,047	-497	-24.3%
Harassment	67	61	26	62	97	-30	-30.9%
Hazing	1	0	0	0	0	1	N/A
Homicide	0		0	0	0	0	N/A
Kidnapping	0	0	0	0	0	0	N/A
Larceny/ Grand Theft	11	34	4	48	75	-64	-85.3%
Other Major	289	326	100	243	377	-88	-23.3%

**Exhibit 19 (Continued)
School Environmental Safety Incident Report
2018-19 thru 2022-23**

Type of Incident	2022-23	2021-22	2020-21 COVID	2019-20	2018-19	Change	% Change
Physical Attack/Simple Battery	591	492	62	323	425	166	39.1%
Robbery	10	12	2	11	11	-1	-9.1%
Sexual Assault	1	3	0	5	3	-2	-66.7%
Sexual Battery	0	0	0	1	0	0	N/A
Sexual Harassment	66	85	40	80	120	-54	-45.0%
Sexual Offenses (Other)	101	109	59	82	148	-47	-31.8%
Threat/Intimidation	237	122	53	39	53	184	347.2%
Tobacco	1,684	1,790	394	986	1,249	435	34.8%
Trespassing	38	49	8	27	51	-13	-25.5%
Weapons Possession	206	204	55	83	108	98	90.7%
District Total	6,445	6,599	1,460	4,262	5,983	462	7.7%
Enrollment	167,985	167,376	167,287	174,919	172,870	-4,885	-2.8%
Incidents as a % of Enrollment	3.8%	3.9%	0.9%	2.4%	3.5%		

Source: FLDOE School Environmental Safety Incident Report, FY 2018 through FY 2023.

Staffing

As shown in **Exhibit 20**, PBCSD’s teacher salaries are higher than all of its peers, and PBCSD’s teachers have more years of experience than all of the peers with the exception of Miami-Dade.

**Exhibit 20
Average Teacher Salary and Years of Experience
FY 2022-23**

School District	Average Teacher Salary	Avg Years of Experience
Palm Beach CSD	\$55,558.22	13.2
Broward CSD	\$54,215.08	12.6
Duval CSD	\$53,042.85	9.4
Hillsborough CSD	\$54,125.70	11.9
Miami-Dade CSD	\$53,884.27	13.4
Orange CSD	\$53,732.91	11.2
Polk CSD	\$49,328.83	8.8
Peer Average w/o PBCSD	\$53,054.94	11.2

Source: FL Department of Education, March 2024.

Exhibit 21 focuses on PBCSD’s total staffing trends over the last three years. As shown, the student to staff ratios have declined by category in the last year, indicating an increase in the number of staff in comparison to student enrollment. Student enrollment increased by 1.1 percent over the three years, while total staffing increased by 4.1 percent.

The most significant staffing increase was seen in Support Services where 593 full-time employees were added, for a 7.5 percent increase.

Exhibit 21
PBCSD Staffing Trends
FY 2022 through FY 2024

	2021-22	2022-23	2023-24	Change	% Change
Student Enrollment From FLDOE	167,376	167,985	169,219	1,843	1.1%
OFFICIALS, ADMINISTRATORS AND MANAGERS					
Officials, Administrators and Managers-Instructional	67	67	69	2	3.0%
Officials, Administrators and Managers-Non-Instructional	146	139	150	4	2.7%
Total Officials, Administrators, Managers	213	206	219	6	2.8%
Consultants, Supervisors of Instruction	18	19	21	3	16.7%
Principal	218	218	220	2	0.9%
Assistant Principals	386	385	394	8	2.1%
Deans, Curriculum Coordinators	0	0	0	0	0.0%
Community Education Coordinators	0	0	0	0	0.0%
Total Administrative Staff	835	828	854	19	2.3%
Student to Administrative Staff Ratio	200.5	202.9	198.1		
SUPPORT STAFF					
Other Professional Staff Noninstructional	1,162	1,161	1,169	7	0.6%
Paraprofessionals	1,759	1,771	1,894	135	7.7%
Technicians	248	250	245	-3	-1.2%
Administrative Support Workers	1,436	1,462	1,510	74	5.2%
Service Workers	3,037	3,164	3,380	343	11.3%
Skilled Crafts Workers	188	188	220	32	17.0%
Unskilled Laborers	34	35	39	5	14.7%
Total Support Staff	7,864	8,031	8,457	593	7.5%
Student to Support Staff Ratio	21.3	20.9	20.0		
INSTRUCTIONAL STAFF					
Elementary Teachers (PK-6)	4,684	4,554	4,542	-142	-3.0%
Secondary Teachers (7-12)	5,061	5,013	5,175	114	2.3%
Exceptional Education Teachers	2,343	2,312	2,387	44	1.9%
Other Teachers	272	167	412	140	51.5%
Total Teachers	12,360	12,046	12,516	156	1.3%
Student to Teacher Ratio	13.5	13.9	13.5		
School Counselor	426	433	446	20	4.7%
Visiting Teachers/Social Workers	103	129	147	44	42.7%
School Psychologists	125	119	128	3	2.4%
Librarians/Audio Visual Workers	153	158	164	11	7.2%
Other Professional Instructional Staff	1,025	1,086	1,128	103	10.0%
Total Instructional Staff	14,192	13,971	14,529	337	2.4%
Student to Instructional Staff Ratio	11.8	12.0	11.6		
Total Full-Time Staff	22,891	22,830	23,840	949	4.1%
Student to Full-Time Staff Ratio	7.3	7.4	7.1		

Source: FL Department of Education, March 2024.

Exhibit 22 presents total staffing of PBCSD and its peers. In comparison to its peers, although PBCSD's student to staff ratios vary by category, its Student to Total Staff Ratio is lower than the peer averages, indicating that PBCSD has a relatively high number of staff.

**Exhibit 22
Staffing Peer Comparison
FY 2023-24**

	Palm Beach CSD	Broward CSD	Duval CSD	Hillsborough CSD	Miami-Dade CSD	Orange CSD	Polk CSD	Avg. w/o PBCSD
Student Enrollment w/o Charter Schools	169,219	201,501	103,755	188,101	252,165	189,692	96,822	172,006
OFFICIALS, ADMINISTRATORS AND MANAGERS								
Officials, Administrators and Managers-Instructional	69	24	103	98	128	124	109	98
Officials, Administrators and Managers-Non-Instructional	150	50	207	76	255	119	60	128
Total Officials, Administrators, Mgrs.	219	74	310	174	383	243	169	226
Consultants, Supervisors of Instruction	21	20	9	32	19	64	7	25
Principal	220	102	196	291	449	264	150	242
Assistant Principals	394	130	276	448	683	389	252	363
Deans, Curriculum Coordinators	0	69	61	21	0	36	0	31
Community Education Coordinators	0	0	0	0	0	0	0	0
Total Administrative Staff	854	395	852	966	1,534	996	578	887
Student to Administrative Staff Ratio	198.1	510.1	121.8	194.7	164.4	190.5	167.5	194.0
SUPPORT STAFF								
Other Professional Staff Noninstructional	1,169	843	382	1,102	2,188	663	566	957
Paraprofessionals	1,894	2,534	1,467	2,326	2,294	2,387	1,678	2,114
Technicians	245	315	60	235	260	69	231	195
Administrative Support Workers	1,510	2,136	1,068	1,464	1,761	2,084	732	1,541
Service Workers	3,380	3,673	359	4,055	3,630	3,434	2,329	2,913
Skilled Crafts Workers	220	560	128	216	598	158	180	307
Unskilled Laborers	39	165	46	11	165	150	26	94
Total Support Staff	8,457	10,226	3,510	9,409	10,896	8,945	5,742	8,121
Student to Support Staff Ratio	20.0	19.7	29.6	20.0	23.1	21.2	16.9	21.2
INSTRUCTIONAL STAFF								
Elementary Teachers (PK-6)	4,542	5,276	2,550	5,487	7,665	5,190	2,817	4,831
Secondary Teachers (7-12)	5,175	5,786	2,326	4,880	6,197	5,319	2,678	4,531
Exceptional Education Teachers	2,387	2,061	1,241	2,224	3,626	1,373	1,251	1,963
Other Teachers	412	825	102	443	663	865	218	519
Total Teachers	12,516	13,948	6,219	13,034	18,151	12,747	6,964	11,844
Student to Teacher Ratio	13.5	14.4	16.7	14.4	13.9	14.9	13.9	14.5
School Counselor	446	663	198	470	814	410	261	469
Visiting Teachers/Social Workers	147	197	73	252	148	176	50	149
School Psychologists	128	135	57	123	172	130	43	110
Librarians/Audio Visual Workers	164	134	59	224	123	204	86	138
Other Professional Instructional Staff	1,128	984	504	1,278	1,318	2,143	1,162	1,232
Total Instructional Staff	14,529	16,061	7,110	15,381	20,726	15,810	8,566	13,942
Student to Instructional Staff Ratio	11.6	12.5	14.6	12.2	12.2	12.0	11.3	12.3
Total Full-Time Staff	23,840	26,682	11,472	25,756	33,156	25,751	14,886	22,951
Student to Total Staff Ratio	7.1	7.6	9.0	7.3	7.6	7.4	6.5	7.5

Source: FL Department of Education, March 2024.

***CHAPTER 1:
PROGRAM ECONOMY, EFFICIENCY,
AND EFFECTIVENESS***

1.0 PROGRAM ECONOMY, EFFICIENCY, AND EFFECTIVENESS

Chapter 1 presents audit findings related to the economy, efficiency, and effectiveness of the program areas under review. As part of field work, Ressel & Associates examined the District's internal monitoring structure including management reporting and the results of internal and external audits and operational performance reviews. In addition, Ressel & Associates evaluated program performance and costs and thoroughly researched the strengths and weaknesses associated with past projects of similar size and complexity.

The specific audit evaluation tasks include:

- 1.1 *Management Reports*** - Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost;
- 1.2 *Performance Evaluation Criteria*** - Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost;
- 1.3 *Findings and Recommendations*** - Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, audits, etc.;
- 1.4 *Program Performance*** - Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available;
- 1.5 *Case Studies of Past Projects*** - Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget; and
- 1.6 *Competitive Procurement*** - Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

Finding on program economy, efficiency, and effectiveness: Meets

Palm Beach County School District (PBCSD) program managers provide management reports containing specific initiatives and project performance and cost information to Leadership, Advisory and Oversight Committees and the School Board throughout the year; however, there is no annual report provided by the program areas under review detailing annual performance and operational cost information.

The program areas under review as well as districtwide support areas are periodically evaluated on both performance and cost using districtwide campus and departmental quality surveys; national surveys ranking districts based on key performance indicators, as well as internal performance assessments that provide performance information by which management, leadership and various committees can assess performance. *Ressel & Associates recommends that PBCSD establish a rotating reporting schedule for major programs area to provide Board updates relating to performance, challenges and opportunities relating to their area of operations.*

Program administrators have taken reasonable action to address any deficiencies in program performance identified by external and internal auditors. Improvements are needed to the timeliness of the actions in the Transportation area and in the department's responses to Inspector General recommendations. The Audit Advisory Committee reviews external audit findings and the reports and investigations conducted by the Inspector General and monitors the actions to completion. *Ressel & Associates recommends that when program areas do not respond to audit findings in a timely manner, the issue should be addressed as part of the division/department head's or school principal's annual performance evaluation, pursuant to school board policy.*

Based on industry standards, best practices, key performance indicators and the results of an annual internal departmental survey, the program areas under review perform effectively and are using the measures to continually improve operations as evidenced by improved ratings on the internal surveys. Program costs for facilities and safety and security reflect the District's focused prioritization of these program areas.

Following a detailed review of three reasonably sized projects conducted since 2019, the review team found that the Facilities Management Division has processes and controls in place to ensure compliance with contracting laws, building codes and educational guidelines; control costs during a period of high inflation; and mitigate disruptions to learning during construction periods. However, not all projects Ressel & Associates reviewed were completed within the projected timelines or projected budgets. The review team found that the cost overruns and delays experienced were reasonable given the explanations provided by the District, including supply chain and rising cost issues experienced since COVID.

The District has an established set of written Purchasing policies and documented procedures and a strong system of internal controls including checklists, legal reviews, and internal and advisory committee reviews to ensure that purchases are made in compliance with legal requirements; take maximum advantage of competitive procurement, volume discounts, and special pricing agreements, and are goods or services that will advance the District's educational goals.

Findings by Research Subtask:

- Subtask 1.1 - *Management Reports –Meets*
- Subtask 1.2 - *Performance Evaluation Criteria – Meets*
- Subtask 1.3 - *Findings and Recommendations – Partially Meets*
- Subtask 1.4 - *Program Performance –Meets*
- Subtask 1.5 - *Case Studies of Past Projects – Meets*
- Subtask 1.6 - *Competitive Procurement – Meets*

1.1 MANAGEMENT REPORTS

Subtask 1-1: Management Reports - Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost. Overall Conclusion: (Meets)

1.1.1 District Support for Areas Under Review

OBSERVATION: Management reports are provided to the School Board at each workshop, Board Advisory Committee, and monthly meeting. These reports provide accurate and appropriate details for the Board for informational purposes, but do not contain adequate information to monitor program performance and cost in all cases.

The managers of program areas under review present special reports and presentations to the Board primarily via the Board Advisory Committees. Everything from status updates to requests for contract approvals is included. These are available through BoardDocs on the District's Website. Examples include the monthly financial reports, purchasing and disbursement reports, and five-year Capital Plans. Examples of the reports generated by the program areas under review are discussed in the appropriate subsections below.

The Superintendent presents an annual report to the School Board which is then posted on the District Website. The 2022-23 Annual Report is 152 pages and contains a synopsis of key events and accomplishments relating to each of the program areas under review as well as student demographics, academic programs, performance, and progress on Strategic Plan indicators. While the report highlights projects and accomplishments in the program areas under review, program area performance and costs are not the focus of this annual report.

In addition, the Board requires an annual report from the General Counsel and the Inspector General which is used in those areas' annual performance evaluation by the Board.

Presenting data that reflects achievements, challenges, and future plans for the program areas under review helps reveal how the District benefits overall. The absence of this type of reporting creates missed opportunities for the Board to better understand the role and importance of each program area, and how each program area contributes to the success of the overall educational system.

RECOMMENDATION:

Recommendation 1-1: Establish a rotating reporting schedule for major programs, including the program area under review, to provide Board updates relating to performance, challenges and opportunities relating to their area of operations.

OBSERVATION: The Chief Financial Officer (CFO) provides financial reports to the School Board at each workshop and monthly meeting that include data for all fund types and a budget to actual comparison of the general fund.

s. 6A-1.008 Financial Statements of the Florida Administrative Code states:

At least monthly the superintendent of schools shall submit, for use and consideration of the school board, a financial statement in a form prescribed by the school board.

The report is a six-page document that provides summary-level data for all major accounts. Fund balances for every fund type are reflected along with the budget to actual revenue sources and expenditures. The budget variances are reflected in dollars and as a percentage of the budget. Notes to financial statements are also provided to clarify what percentage of property taxes levied are included and what basis of accounting is utilized.

Exhibit 1-1 provides an excerpt of the Statement of Revenues, Expenditures and Changes in Fund Balances for the period ended March 31, 2024.

Exhibit 1-1
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ended March 31, 2024

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET TO ACTUAL FOR THE PERIOD ENDED MARCH 31, 2024					
REVENUES	BUDGET	MARCH 2024	VARIANCE FAVORABLE (UNFAVORABLE)	% OF BUDGET	MARCH 2023
Local sources:					
Ad valorem taxes	\$ 1,583,838,865	\$ 1,451,167,209	\$ (132,671,656)	-8.4%	\$ 1,279,376,014
Child care fees	37,650,000	29,801,200	(8,048,800)	-21.4%	23,104,005
Course fees	1,975,000	1,621,370	(353,630)	-17.9%	1,327,719
Receipt of federal indirect cost rate	3,500,000	9,032,819	5,532,819	158.1%	8,816,538
Interest income	2,620,000	24,762,857	22,142,857	845.1%	13,210,667
Miscellaneous	27,762,303	26,386,178	(1,376,125)	-5.0%	17,862,411
Total local sources	1,657,346,168	1,542,571,834	(114,774,334)	-6.9%	1,343,697,353
State sources:					
Florida education finance program	421,519,591	202,802,659	(218,716,932)	-51.9%	234,516,631
Workforce development performance	18,651,113	14,140,274	(4,510,839)	-24.2%	13,580,910
Class size reduction	191,850,004	143,970,880	(47,879,124)	-25.0%	151,552,725
School recognition	13,723,612	13,723,612	-	0.0%	16,482,457
Miscellaneous	7,955,000	6,485,678	(1,469,322)	-18.5%	5,628,516
Total state sources	653,699,320	381,123,103	(272,576,217)	-41.7%	421,761,239
Federal sources:					
Federal impact	4,000	33,934	29,934	748.4%	2,914
ROTC	800,000	874,565	74,565	9.3%	924,248
Medicaid reimbursement	5,000,000	5,767,985	767,985	15.4%	2,576,080
Miscellaneous	-	668,872	668,872		15,091,230
Total federal sources	5,804,000	7,345,356	1,541,356	26.6%	18,594,472
TOTAL REVENUES	2,316,849,488	1,931,040,093	(385,809,395)	-16.7%	1,784,053,064

Source: PBCSD Interim Financial Statements, March 2024

The financial statements provide an adequate synopsis of the District’s financial position each month and enough detail to inform the Board of any potential financial issues. The review team spoke to members of the School Board who confirmed that the financial information they receive

meets their needs and when they asked for the form, format, or content to be modified, the CFO responded in a timely manner.

OBSERVATION: The General Counsel and Inspector General (IG) report directly to the Board and provide monthly/quarterly reports to the Advisory Committees and Board as a whole as well as an annual performance report to the Board.

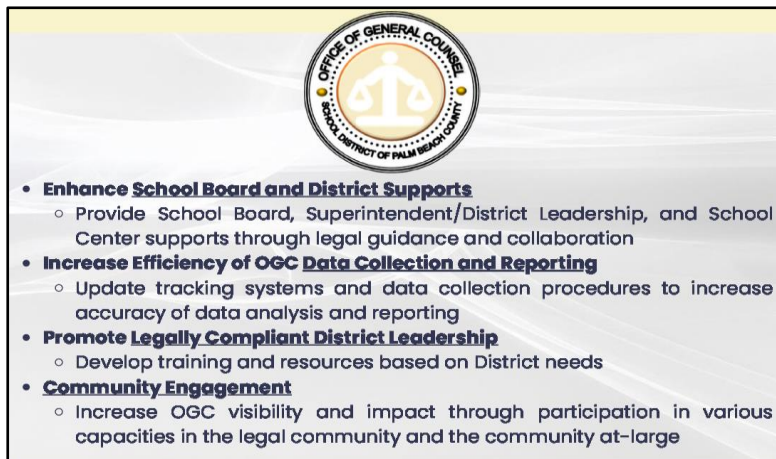
The Inspector General is the liaison to the Audit Advisory Committee and makes regular reports to the Committee regarding ongoing investigations and activities.

Board Policy 1.092 Inspector General, 4 (f) states: “Evaluation. To ensure accountability for the Inspector General's effectiveness and productivity, the School Board shall annually evaluate the Inspector General's performance in fulfilling the responsibilities outlined in this policy and the Board approved job description, with input from the Audit Committee.”

Copies of the annual reports going back to 2017 are available on the IG Website. The 59-page fiscal year (FY) 2023 report contains information on staffing as well as the results of various investigations, audits, and the like.

The General Counsel also annually provides a report to the Board that contains target/goals and accomplishments for the previous year. **Exhibit 1-2** provides an excerpt from the 45-page General Counsel’s 2023 Annual Report relating to the Department’s goals. The report itself contains a detailed list of the work performed under each of the goal areas, including information the number and type of legal reviews, policy reviews and litigation.

Exhibit 1-2
Excerpt From General Counsel’s
FY 2023 Annual Report



Source: PBCSD General Counsel's FY 2023 Annual Report.

The Office of General Counsel provides monthly and quarterly reports concerning litigation, policy reviews and other ongoing activities to Leadership and the Board.

1.1.2 School Buildings and Facilities

OBSERVATION: The facilities departments develop workload tracking reports that are shared with the Chief Operating Officer (COO) and the Chief of Facilities Management in their weekly meetings; the meetings ensure shared communication opportunities on facility projects.

Every Monday, the Chief of Facilities Management meets with the four department directors for a weekly project review of all the work on the projects. Every Tuesday, the same group of directors and the Chief meets with the COO to provide a summary-level report on the projects. Also on Tuesday, the Chief along with the other areas the COO supervises meet to discuss the status of projects. The four facilities departments and their roles include:

- Facilities Construction collaborates with various departments to ensure work on projects is being performed within the boundaries of cost, schedule, and scope.
- Building Code Services reviews construction plans, issues building permits and conducts inspections.
- Maintenance & Plant Operations handles all work orders with teams of trade staff such as, for example, carpenters, plumbers, electricians, and HVAC technicians.
- Environmental & Conservation Services ensure compliance with environmental rules and regulations, and they manage sustainability and conservation programs.

Each department develops and provides reports unique to their role. The timing of each department's role on a project differs.

Facilities Construction shares the project highlights using the AECOM Project Status Update tracking report and a Heat Map. The next Observation in **Section 1.1.2** provides more information.

Building Code Services shares the status of its workload. The Director shares and discusses a status report from its Building Inspections database.

Exhibit 1-3 provides an example of the database that includes information about building inspections. Other information about projects is also available on the database, including project submittals and project permits.

Building Code Services also compiles and manages the Fire Safety Inspector performance report with the number of new citations. The report includes the type of citation and the inspector.

Maintenance & Plant Operations shares summary-level TRIRIGA reports. The Director shares information about the open work orders with a TRIRIGA report that summarizes the daily count. **Section 5.1.2** provides more information.

**Exhibit 1-3
Building Code Services Database
FY 2024**

Building Inspection Report Types
Inspection Reports
Total Inspections Outstanding
Inspection Comment Outstanding 90 Days
Annual Permit Inspection Comments Outstanding
ADA Re-Inspection History
Inspection Monthly Performance
Inspection Yearly Performance
Last Year to Date Inspection History
Inspections Last 60 Days
Annual Permit Inspection History Environmental & Conservation Services
Total Inspections Outstanding Over 2 Working Days
Inspection Schedule
Inspection Call by List Sort by Name
Inspection Call by List Sort By Facility
Annual Permit Inspection History Maintenance & Plant Operations

Source: Building Code Services Database, FY2024.

Environmental & Conservation Services develops, maintains, and shares the status of a dashboard with the weekly and monthly inspection reports. The dashboard includes each member of the Department with the count of their open tasks and an annual summary of assigned tasks by inspector. They also prepare and discuss their inspection logs for asbestos and radon, for example.

Exhibit 1-4 provides an example of the dashboard report for inspections. For FY 2023, there were 596 inspections requested. The dashboard includes a color coding for each type of inspection.

**Exhibit 1-4
Environmental and Conservation Services Dashboard
Inspection Requests Summarized by Inspection Reason
FY 2023**

Inspection Request Type	Number of Requests	Percent of Total Requests
Mold	222	37.2%
Odor	71	11.9%
Infectious Disease	65	10.9%
Illness - Staff	60	10.1%
Water Damage - General	30	5.0%
Sewage Backup	27	4.5%
Air Quality Check	26	4.4%
Pests	19	3.2%
Flooding - Plumbing	16	2.7%
Other	11	1.8%
Water Damage - Roof	8	1.3%
Flood - major	7	1.2%
Flooding - Storm Water	6	1.0%
Total	596	100%

Source: Environmental and Conservation Services, Dashboard Report on Inspections, FY 2023.

OBSERVATION: The contracted facilities program management service company provides two types of construction project reports to the Chief Operations Officer (COO), Chief of Facilities Management and the Director of Construction; reports contain multiple data points to monitor the status of the projects, and financial reports provide ongoing project costs including information on any cost overruns.

The COO, Chief of Facilities Management and the Director of Construction rely on two reports generated by the contracted program management service company, AECOM, for the status of the projects and the workload of AECOM and District staff who are managing the projects; a monthly Project Status Update tracking report and a Heat Map.

The monthly Project Status Update tracking report is a spreadsheet with tabs for the instructions, schedule, status of major projects, and the status of minor projects.

The first spreadsheet tab includes the instructions to the preparer to ensure consistency in the reporting regarding the status of each project. The instructions identify that there are four color codes to indicate the project status, including the following:

- Gray: No update needed
- Yellow: Senior Project Administrator (SPA) Required Action
- Brown: Information from previous month
- Green: Approver Required Action

The instructions also include the process steps for how to prepare the monthly report, including the following:

- Step 1: Administrator generates the monthly Google Sheet to be updated with project status through the month reported.
- Step 2: SPA updates Status Report Update sheet for projects. Management requires updates in the first week of the month.
- Step 3: Approver reviews updated information and approves, or it goes back to the SPA.
- Steps 4 and 5: Administrator downloads updated sheet, prepares the Project Status Report PDF, and distributes the Report.

Exhibit 1-5 is the second spreadsheet tab excerpt of the first 10 of the more than 200 projects included on the January 2024 Tracking Report for the schedule of design and construction projects. Various types of projects are included. The Status column shows the different stages of completion. In addition to the information shown below, the Report also includes projected dates for substantial completion, as well as the names of the Architect, Construction Manager, Board member as a reference for management to already have the information available on the status of construction projects in the Board member's area, and the District's region number.

Exhibit 1-5
PBCSD Project Status Update Construction Tracking Report
Excerpt Schedule of Design and Construction Projects - January 2024

Project Number	Project Name	Project Type	Project Group	Design Start	Design Finish	Construction Start	Construction Final Completion	Status
2141-7100	Acreage Pines ES	Facility Renewal	2019 CIP	13-Aug-18	13-May-19	26-Jun-19	17-Apr-24	Closeout
1451-7390	Addison Mizner ES - Modernization	Modernization	N/A	19-Feb-19	16-Mar-20	7-May-20	8-Nov-21	Closeout
0331-8402	Adult Education Center Replacement	Modernization	N/A	27-Apr-18	5-Oct-18	4-Mar-19	20-Mar-24	Closeout
0101-7100	Allamanda ES	Facility Renewal	2026 CIP	30-Sep-25	16-Apr-26	7-Jul-26	2-Nov-27	Future
9272-7100	Ancillary @ Central Area Administration (John I Leonard)	Facility Renewal	2024 CIP	15-Nov-23	5-Jun-24	2-Oct-24	3-Nov-25	Design
2481-7100	Ancillary @ Florida Mango (McKesson)	Facility Renewal	2024 CIP	15-Nov-23	3-Jun-24	2-Oct-24	31-Oct-25	Design
1881-7100	Ancillary @ Fulton-Holland	Facility Renewal	2024 CIP	29-Mar-23	10-May-24	1-Oct-24	15-Jul-26	Design
9245-7100	Ancillary @ North County Support Center	Facility Renewal	2025 CIP	31-May-24	22-Nov-24	26-Feb-25	30-Jun-26	Future
2211-7100	Ancillary @ TEC Warehouse (Australian)	Facility Renewal	2025 CIP	17-May-24	11-Oct-24	17-Jan-25	24-Feb-26	Planning
0862-7100	Atlantic Community HS	Facility Renewal	2025 CIP	15-Nov-23	17-Sep-24	17-Feb-25	5-Oct-26	Design

Source: PBCSD Project Status Update Report, January 2024.

The third spreadsheet tab includes more details for the status of major projects, including the same information carried forward from the second tab, plus the School Name, Current Month Project Update Summary, Previous Month Project Summary Update, Approver, and Approval Status.

Exhibit 1-6 is an excerpt from the final spreadsheet tab of the first 10 of the more than 180 projects included on the January 2024 Tracking Report for minor projects. In addition to what is shown, the Report also includes projected dates for substantial completion, as well as the names of the SPA, design lead, Report date, project update summary, previous project update, current project phase, design firm, construction firm, notes to management, schedule start, schedule commence, financial status, financial comments, contingency status, contingency comments, Report approver, and approval status.

Exhibit 1-6
PBCSD Project Status Update Construction Tracking Report
Excerpt Minor Projects
January 2024

School Name	Project Number	Project Name
Addison Mizner Elementary	14511902	Tree Pruning - Addison Mizner ES
Alamanda Elementary	01011902	Tennis Court into Pickleball - Allamanda ES
Alexander W. Dreyfoos Jr. School of the Arts	03952101.01	03952101 - Alexander Dreyfoos SOA
Atlantic High	08621704	Water Pipe Damage - Atlantic HS
Atlantic High	08627101.01	FR - Courtyard Stairs - Atlantic HS
Australian Warehouse	01332001.01	Pony Office Mods - Australian Warehouse
Australian Warehouse	22111701	Fire - Australian Warehouse
BAK Middle School of Arts	2511xxxx	Stair Repairs & Walkway Repairs - BAK SOA
Banyan Creek Elementary	18911702	Tower GFCI Outlet - Banyan Creek ES
Banyan Creek Elementary	18911901	Re-roof (Hurricane Irma) - Banyan Creek ES

Source: PBCSD Project Status Update Report, January 2024.

The second AECOM report is the Heat Map, which includes the same data as the Project Status Update, but with graphs to demonstrate the timing of the projects and the staff assigned. The Chief said that its primary purpose is to manage the staff as projects move along in the various stages of completion.

The Facilities finance staff coordinate with the Treasury Department throughout the life of the project. The staff prepare a Project Budget Details Report for each project.

Exhibit 1-7 is an example of a Project Budget Details Report for Panther Run Elementary School. Not shown here are additional budget columns prior to the total budget column, including the last approved budget sheet, current PeopleSoft budget, proposed FY 2024 budget, proposed increase or decrease, and proposed future budget needs.

**Exhibit 1-7
PBCSD Project Budget Details Excerpt Example Project
Panther Run Elementary School
FY 2024**

Project Budget Details	Additional Project Budget Details
Facility Name: Panther Run ES	Number of New Student Stations: N/A
Description: Facility Renewal	State Cost Factor as of 01-2024: N/A
Project Number: 2161-7100	Completion Date: 07/2025
Architect: J.A. Gutierrez	Max. Cost per SS: N/A
Contractor: Robling Architecture	Less Extraordinary Costs: N/A
New Program Capacity: N/A	Reportable Budget per Student: N/A
Total Program Capacity: N/A	Capital Plan Prior Year Expenses: \$433,089
Instructional Spaces: N/A	Capital Plan FY 2024: \$3,285,873
Funding Source: Sales Tax FR	Approved Capital Plan FY 2024 Budget: \$3,718,962
Date Prepared: 5/8/2024	Total Budget: \$3,718,962
Budget Sheet Revision No.: 3	Additional Funds Needed: \$0
Cost Categories	Total Budget
Planning/Design	\$167,189.20
Construction Cost	\$2,119,885.61
Other Construction Costs	\$310,438.86
Administrative Costs	\$161,005.98
Furniture & Equipment	\$176,351.00
Maintenance & Plant Operations Pullout*	\$784,091.35
Total Project Budget	\$3,718,962.00

*Source: PBCSD Project Budget Details Report, May 2024. * Includes, for example, HVAC, exterior paint, playground, intercom repair, irrigation, and roof repairs.*

With up to 400 projects to monitor monthly, these reports provide PBCSD management with the tools they need to remain aware of the status and to shift resources as needed.

1.1.3 Classroom Technology and Equipment

OBSERVATION: The Information Technology Department’s reports, provided to the CFO, the Technology Advisory Committee, and the School Board are adequate to monitor program performance and cost.

The Information Technology Department (Information Technology) reports to the CFO and meets with the CFO on a weekly basis to report progress on projects, which includes information relating to performance and costs. The reporting relationship with the Chief Information Officer (CIO) brings a unique perspective as department-level budgets, capital budgets and individual project budgets are discussed and monitored during these meetings including any changes or modifications that may emerge during a project.

The Technology Advisory Committee is made up of individuals with technical expertise in technology and are appointed by members of the School Board to represent the Board members’ districts. The CIO is the liaison with the Committee, sets the agenda and prepares the information packets in advance of the meetings which contain information on project progress and costs.

While the information provided to the Committee is not intended to measure performance and costs, according to the Chair of the Committee, Information Technology brings updates and progress reports on various projects and planned projects, and it is the responsibility of the Committee to provide feedback on the projects and offer suggestions for strengthening the project plan based on their expertise in the industry. Minutes of the meetings are presented to the School Board at the next Board meeting. According to the CIO, Committee members do not review or approve contracts but have been instrumental in providing helpful suggestions for streamlining processes or modifying plans and projects based on their collective expertise in the industry.

The CIO also reports directly to the Board on large ongoing projects having districtwide implications and holds closed sessions with the Board on Cyber Security.

1.1.4 School Safety and Security

OBSERVATION: The Police Chief and the Chief of Equity and Wellness report performance and cost information directly to the Superintendent, committees of the Board, and the School Board as a whole.

The districtwide safety and security functions are carried out by two major groups within the District: the Police Department and Equity and Wellness Division.

The Equity and Wellness Division is responsible for the mental health, discipline management, alternative education, truancy, student code of conduct and the like; all these functions are integrally tied to the District's Strategic Plan, as such are reported on regularly as part of the overall Strategic Plan Accountability Model.

In addition, the Chief of Equity and Wellness is liaison to the District Diversity and Equity Committee which meets monthly. During these meetings, the Chief presents a report showing discipline data, attendance data, graduation rates, and the like. At the Committee level, there are subgroups working collaboratively to address specific needs such as performance by Black Male students.

The Deputy Chief of Police is the assigned School Safety Specialist for the District and reports to the Chief of Police. The Chief of Police regularly reports to the Superintendent regarding the goals for the Department in general and safety and security in particular. The School Safety Specialist also reports progress to the Superintendent's Leadership Team on emerging issues, the results of the annual assessments, training updates, the results of active shooter drills, to name a few.

There is no advisory committee specific to school safety as it relates to the overall program area of School Safety as much of the information is confidential. The School Safety Specialist and the Chief of Police regularly report to the School Board in closed session regarding school assessments and safety concerns, including cost data relating to specific projects and programs.

1.1.5 School Bus Transportation

OBSERVATION: The Director of Transportation submits monthly performance reports and bimonthly Safety Committee reports to the COO.

The Transportation Services Department reports to the COO and meets with the COO on at least a monthly basis to report performance and cost information. Department staff prepare and monitor various reports maintained on dashboards such as On Time Arrival, Planned vs Actual Routes, Bus Occupancy, Miles Traveled, Daily Routes, Bus Availability, and Customer Service Call Center Response. The Information Technology (IT) Manager oversees the Department IT system and uses TransIntranet and Synovia with GPS for most data collection and reporting; the General Manager uses Assetworks for Bus Availability reporting; and the Call Center Manager uses TRIRIGA for Customer Service Call Response reporting.

The COO and Transportation Director prepare an annual Operational Excellence Report which shows the results of operations and upcoming priorities with Operations Division staff. The Operational Excellence Report shows information such as the Department mission and goals, bus driver recruitment, financial services, operations reports, and future projects; documentation which reports and helps monitor performance and cost information.

Department staff prepare the Key Performance Indicators (KPI); staff send the report to the COO for submission to the Council of the Great City Schools. The KPI Indicators Report includes indicators such as Bus Usage – Daily Runs per Bus, Cost per Rider, Cost per Bus, On-Time Performance, Cost per Mile Operated, and Bus Fleet – Average Age of Fleet. Staff use the KPI report for trends and ongoing planning.

In addition, there is a Transportation Safety Committee that also monitors performance. The Transportation Safety Committee is comprised of employees representing Transportation, Maintenance & Plant Operations, and a representation of management and labor. Transportation's two committee representatives are from Fleet and Operations Management. School Board Policy 2.382 (6), Safety Awareness and Safety Committees, states the functions of the Committee shall include reviewing:

- *Accident reports of department employees to determine steps to be taken to prevent reoccurrence;*
- *Safety and first aid training procedures and practices of the department to determine whether improvements should be considered;*
- *Activities of the department to assess whether new safety practices should be considered;*
- *Comprehensive safety inspection reports relating to areas of responsibility;*
- *Local inspection reports on work equipment to analyze whether the equipment is being adequately inspected and maintained;*
- *Suggestions made by employees pertaining to safety; and*
- *Department emergency plans.*

The Committee secretary prepares safety meeting minutes which are available via Google docs to all members of the Committee, the Directors of Transportation and Maintenance & Plant Operations

and Risk and Benefits Management; such collaboration provides a comprehensive approach to monitoring.

Effective organizations prepare and monitor operations and fiscal management information, including relevant key performance indicators such as those above, to inform decision makers and make timely decisions.

1.1.6 Bond Indebtedness

OBSERVATION: The monthly financial statements presented to the Board include data for the Debt Service Fund, and the Annual Debt Reports contain adequate information relating to the District’s bond indebtedness.

The annual reports include a history of debt issuance as well as a look ahead at new debt and its impact. The long-term and short-term debt is listed separately detailing the categories for each type.

The Summary of Outstanding Obligations as of June 30, 2023, provides the following information for each Series:

- Series name
- Senior Manager or Provider
- Original Principal Amount
- Principal Outstanding on 6/30/23
- Principal Outstanding on 8/1/23
- Final Maturity
- Fixed or Variable
- New or Refunding
- Interest Rates
- Call Provisions
- Purpose/Comments
- Exposure to Market Changes
- Public Offering or Direct Placement
- Hedged?

This summary of outstanding obligations contains more detailed information on the source of the debt, maturity date and the uses of the debt. In combination, these reports provide the Board and community members sufficient information with which to monitor debt performance and cost.

1.2 PERFORMANCE EVALUATION CRITERIA

Subtask 1-2: Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost – Overall Conclusion: (Meets)

1.2.1 District Support for Areas Under Review

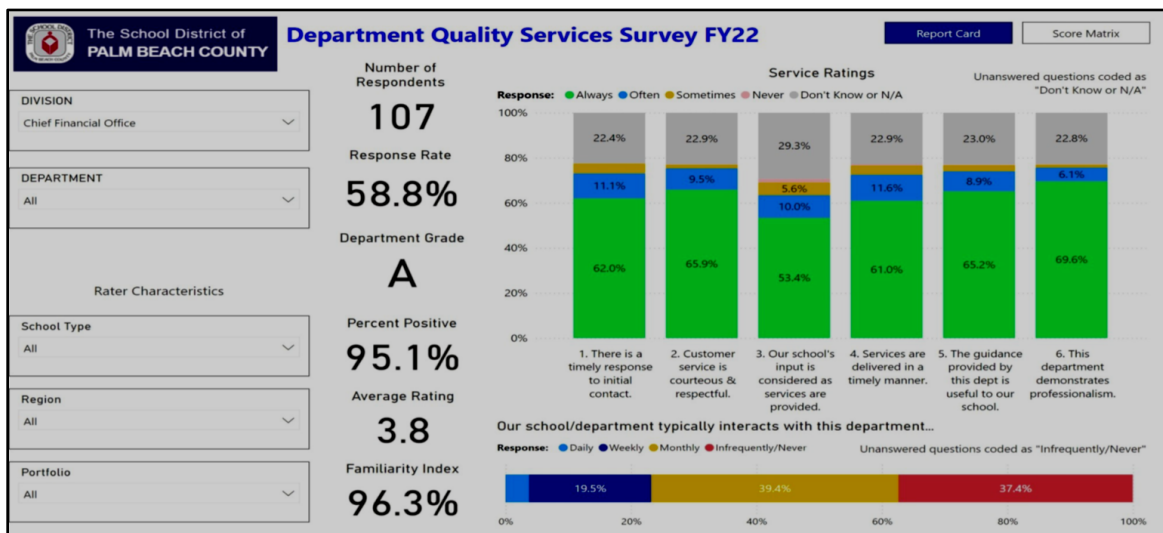
OBSERVATION: PBCSD conducts an annual departmental survey to obtain input from District principals regarding service quality from District departments.

The Department Quality Services Survey (DQSSS) review is administered over a 30-day period each year examining District principal’s satisfaction with the quality of services provided by District departments. The results produce ratings for 48 District departments in the areas of performance delivery as follows:

- Timely responsiveness
- Courteous and respectful customer service
- Consideration of school’s input on services provided
- Timely service delivery
- Useful guidance
- Professional behavior

Ratings are selected from five options: *Always, Often, Sometimes, Never, Don’t Know or NA*. Additionally, frequency of interaction with a department is indicated by selecting: *Daily, Weekly, Monthly, Infrequently/Never*. Based on the responses a letter grade ranging from A to F is computed. **Exhibit 1-8** provides an excerpt from the DQSSS of the results for the Chief Financial Office.

Exhibit 1-8
Department Quality Services Survey-Chief Financial Office
FY 2022



Source: PBCSD Website Reports and Publications, June 2024.

The annual DQSS allows schools to give honest feedback to departments. This feedback is used to determine how customer service can be improved throughout the district.

OBSERVATION: The District has participated in a Performance Measurement and Benchmarking Project sponsored by the Council of the Great City Schools (CGCS).

CGCS established a common set of Key Performance Indicators (KPIs) in a range of school operations, including business services, finances, human resources, and technology. CGCS uses these KPIs to benchmark and compare the performance of the nation’s largest urban public-school systems. CGCS also uses the results to improve operational performance in urban public schools.

The District continues to search for methods to help improve their operations and performance. Participating in the CGCS project helped to identify KPIs to measure internal processes, activities, and productivity to reach specific goals and objectives. Another benefit of KPIs is to identify areas of improvement and to highlight areas where departments excel. Some examples of KPIs identified in the project are listed in **Exhibit 1-9**.

**Exhibit 1-9
Key Performance Indicators-CGCS Benchmarking Project
October 2023**

Department	Key Performance Indicator
Finance	Invoices-Days to Process Expenditure and Revenue Efficiency Procurement Cost per Purchase Order
Facilities	Custodial Work-Cost per Square Foot Routine Maintenance-Cost per Square Foot Work Order Completion Time
Safety & Security	Incidents-Assault/Battery Incidents per 1,000 Students Training Hours per Safety/Security Personnel Health/Safety Inspections-Sites Inspected Annually
Transportation	Bus Fleet-Average Age of Fleet Accidents-Miles between Accidents Daily Ride Time-General Education
Technology	Devices-Average Age of Computers IT Spending Percent of District Budget Network-Days Usage Exceeds 75% of Capacity

Source: CGCS Managing for Results in America’s Great City Schools report, October 2023.

In several categories within the program areas under review, the District ranked in the “Districts in the Best Quartile” or Top Ten status. Senior managers indicated that their goal is to utilize the KPIs to continuously improve by using these operational indicators as improvement targets across the District.

OBSERVATION: The Superintendent has established three to five goals for each of his direct reports and uses these goals to measure the effectiveness of the operation for which that individual is responsible.

Board Policy 3.30 Performance Assessment of Personnel states:

For the purpose of improving the quality of instructional, administrative, supervisory and support services, and for the purpose of considering the future status of all personnel, the principal or the person directly responsible for the supervision of each employee shall make a written assessment of the performance, duties and responsibilities of such personnel, and submit it to the Superintendent and the Board. This assessment shall be made at least once a year and shall become a part of the employee's personnel file.

The PeopleSoft System has an employee goal setting and evaluation component where PBCSD records employee goals and performance evaluations for Administrators (Supervisors) and above and tracks the employee's progress through the year toward meeting those goals.

The process begins with the executive meeting with their direct reports to establish mutually agreed-to goals for the coming year. The Superintendent said his goals for each of his direct reports typically include both personal and department goals. The direct report and the Superintendent can record comments regarding progress in PeopleSoft throughout the year, but a semi-annual and annual assessment is required in PeopleSoft.

The Superintendent's goals are then used by his direct reports to establish goals for their direct reports. All the information regarding the established goals as well as progress toward meeting those goals is captured in the PeopleSoft system for all Directors and above. Employees below the Administrator level are also evaluated annually, but the information is not recorded in PeopleSoft.

Each of the direct reports meets with the Superintendent weekly for the Leadership Team meetings and individually to discuss progress or obstacles to progress. Some, but not all, of the Direct reports have created dashboards to measure progress toward meeting specific departmental goals.

1.2.2 School Buildings and Facilities

OBSERVATION: The Department evaluates facilities construction projects through multiple methods, including having designated Project Management staff; implementing facilities condition assessments; grading roofing projects and monitoring vendors through the progress payment applications.

Facilities Construction has 27 staff with specific roles for each component of the project. The District supplements the staff with 27 contracted program management service staff from AECOM. Some contract roles have the same role as District staff, while other contract roles are unique with no District staff serving in that role.

The facilities roles include both general roles and roles that are organized by the types of projects. **Exhibit 1-10** identifies the positions for both District staff and contractor staff.

Implementing facilities condition assessments is another strategy that the Facilities Management Division uses to evaluate and prioritize facilities construction projects. In 2018, the District had completed a full evaluation of the condition of the facilities at all schools. They have not updated the 2018 data to reflect the completed facilities projects in the intervening years, so the data is now not current. In September 2023, PBCSD contracted with Roth IAMS (Roth) for \$216,018 for facility assessment and planning with related services. The contract ends in March 2025, but the

District has the option for an additional one-year term. The contractor based the cost on the number of buildings and the square feet of the buildings.

The Roth proposal section of the contract states that the District is "seeking a desktop study to update and enhance its existing Facility Condition Assessment dataset that will lead into a strategy of completing updated Facility Condition Assessments, including on-site assessment, assuming the 2024 ballot initiative is successful." The contractor will provide the expected useful life of each building as well as the unit costs for replacement. Having this information available will provide the District with concrete data to make informed decisions about which schools to prioritize construction spending on given the limited availability of funds.

**Exhibit 1-10
PBCSD Facilities Construction Department Staff and Contractor Roles
FY 2024**

Position Title	PBCSD staff	AECOM staff
Leaders:		
1 Director of Construction	X	
1 Program Director		X
1 Construction Director		X
Oversight and Support:		
12 Senior Projects Administrator (1 unfilled)	X	
3 Senior Projects Administrator		X
2 Project Coordinators	X	
11 Project Coordinators		X
3 Tech Facilities Management Support	X	
1 Support Operations Leader	X	
2 Ed Plan District Specialist	X	
1 General Manager Facilities Projects	X	
Design:		
1 Design Director		X
2 Design Coordinators		X
Architectural:		
2 Architect (2 unfilled)	X	
Financial:		
1 Specialist Assigned Functions/Projects/Programs	X	
1 Senior Financial Analyst	X	
1 Budget Analyst	X	
1 Manager Project Controls		X
7 Project Controls		X
Total	27	27

Source: PBCSD Facilities Construction organization chart, May 2024.

Having a comprehensive team ensures that all components of the projects are managed carefully.

As an additional method to prioritize the construction projects, in 2020 and again in 2022, the District evaluated the status of the roofs for nearly 200 buildings and assigned a letter grade.

Exhibit 1-11 shows the 2020 and 2022 roof grades.

**Exhibit 1-11
PBCSD Roof Assessment Grades
2020 and 2022**

Rating by Grade	2020	2022	Percent Change 2020 to 2022
A	38	15	-60.5%
B	54	22	-59.3%
C	62	41	-33.9%
D	33	91	175.8%
F	10	25	150.0%
Total	197	199	

Source: PBCSD School Roof Rating and Cost Report, 2020 and 2022.

From 2020 to 2022, the percentage of buildings rated A through C decreased, while the percentage of buildings rated D or F increased. As a result, the District used this information to help guide the amount set aside for roofing replacements. The District's FY 2023-2032 Capital Plan had \$50.8 million for roof replacement, while the FY 2024-2033 Capital Plan increased the spending to \$85.1 million for roof replacements, 67.5 percent increase in spending for roof replacements.

Finally, the District has implemented financial oversight of the payments to its vendors for the construction projects, called progress payment applications. The FY 2024-2033 Capital Plan organizes the facilities projects by categories, including additions and remodeling; modernization and replacement, and new schools. The plan also provides cost estimates for each project and category.

The Facilities Management Division and Facilities Construction Department financial staff assess the budgeted and actual cost as the project progresses; new schools include the costs beginning in FY 2028 and continuing through FY 2033. Once projects are ready to begin, Facilities Construction develops a more detailed financial analysis of each project, including typically 25 percent for design and 75 percent for construction. Assigned Facilities Finance staff monitor the financial performance and cost throughout the life of the project, including evaluating the progress payment applications to ensure that the work being billed for is complete and satisfactory.

Exhibit 1-12 is an example of the financial monitoring report for various types of construction projects. Not included here, the report also includes the names of the SPA and other staff involved in the projects.

**Exhibit 1-12
PBCSD Construction Projects Financial Status Report Excerpt
FY 2024**

Project Name	Project #	Supplier/ Vendor	Invoice Date	Invoice #	Revised	Service Date	Payment Amount
Starlight Cove ES	0771-7100	State Contracting	7/28/23	28	No	7/1 - 7/31/23	\$405,292.43
Citrus Cove ES	2071-8465	Hatcher Construction	8/16/23	17	No	7/31/2023	\$131,463.07
Melaleuca ES	1441-7390H	Pirtle	9/22/23	12	No	7/1-8/31/23	\$113,764.27
Dreyfoos	0395-7100	Proctor	9/28/23	19	No	9/1 - 9/30/23	\$290,302.62
DD Eisenhower ES	1541-8464	Jorge Gutierrez Architect	10/17/23	1892-2	No	9/1-9/30/23	\$20,568.00

Source: PBCSD Financial Monitoring Report, FY 2024.

The report includes both received and approval dates for various levels of management, including the Facilities Management Manager of Financial Applications, Director of Construction, Chief of Facilities Management, and the COO.

1.2.3 Classroom Technology and Equipment

OBSERVATION: The Information Technology Department uses a Project Management approach for tracking and monitoring performance and costs related to the goals established by the CFO and the goals found in the Technology Strategic Plan.

Information Technology is project oriented, and performance is measured based on progress toward project implementation, costs, and general customer satisfaction.

Color coded project status reports are distributed weekly to management showing both the areas that are progressing positively (shown in green) and those areas where intervention may be needed (shown in yellow or red). **Exhibit 1-13** provides a sample project status report.

**Exhibit 1-13
Sample Project Status Report
May 2024**

Status Update: May 17, 2024

Project: **SP: GeoComm School Safety 2024**

Executive Sponsor: **Sarah Mooney**

Project Sponsor: **Kristin Garrison**

Overall Status: On Schedule

R - Behind Schedule

Y - Delayed

G - On Schedule

Current Status and Accomplishments		Next steps		Milestones	%	Due	Status
<ul style="list-style-type: none"> ◆ REQUIREMENT GATHERING <ul style="list-style-type: none"> ➤ On-Site scanning Charter Schools <ul style="list-style-type: none"> ■ BIM4Sites, (GeoComm Surveyors) conducted the on-site scanning of seven (7) Charter Schools 5/15/24 through 5/17/24 ◆ SCHOOLS MAP BUILT & QUALITY ASSURANCE <ul style="list-style-type: none"> ➤ ArcGIS Field Maps Application for Map Update: <ul style="list-style-type: none"> ■ Training videos sent to SP Officers appointed to conduct QA ■ Map Update/QA logistics meeting held on 5/14/24 ■ Schools Walkthrough/QA & POI collection initiated 5/15/24. <ul style="list-style-type: none"> ● Belle Glade Elementary Completed 5/16/24 ● 46 School's GIS Map ready for SDPBC QA 	<ul style="list-style-type: none"> ◆ SCHOOLS MAP BUILT & QUALITY ASSURANCE <ul style="list-style-type: none"> ➤ SDPBC GIS map update/QA: In-Progress <ul style="list-style-type: none"> ■ iPads distribution for the SP Officers /QAs ■ Send an email to Schools Principals to coordinate dates and availability ■ School Walkthroughs/QA & POI collection ➤ Charter Schools GIS map update/QA: In progress <ul style="list-style-type: none"> ■ Each charter school must appoint a staff member to accompany SP during map QA ◆ REQUIREMENTS GATHERING <ul style="list-style-type: none"> ➤ Provide the vendor with the DWG maps of the 4 remaining SDPBC schools ➤ GeoComm: Complete the revision of the remaining School maps provided by SDPBC ➤ Complete On-Site Scanning of the remaining (1) Charter School 	<ul style="list-style-type: none"> Initialization Planning Requirements Gathering Schools Map Built & QA Schools Map Deployment GIS Map go-live Project Closing 	<ul style="list-style-type: none"> 100% 100% 85% 10% 	<ul style="list-style-type: none"> 03/15/24 04/26/24 05/31/24 06/21/24 06/21/24 06/30/24 07/14/24 	<ul style="list-style-type: none"> <li style="background-color: green; color: white;">G <li style="background-color: green; color: white;">G <li style="background-color: green; color: white;">G <li style="background-color: green; color: white;">G 		

Risk / Issue	Milestone Impacted	Detail	Mitigation / Action	Priority (Severity)	Owner	Due Date	
1	Risk	Requirement Gathering	Project may be delayed if the resources are not available to coordinate on-site scanning when require by the vendor for the Charter Schools.	Carefully plan and allocate resources, prioritize tasks, and consider alternatives solutions to schedule the on-site visits.	H	Sarah Mooney	In progress
2	Risk	GIS Map go live	Time constraint due to the nature of the funding for the project, therefore compliance with all deliverables is under pressure.	Set realistic expectations based on the minimum requirements to comply with the funding policies and satisfy stakeholders.	M	Kristin Garrison	In progress
3	Risk	GIS Map go live	Quality revisions and map updates could result in a delay of the final product delivery by the vendor -GeoComm.	Monitor the school's walkthrough process and the resources allocated to perform this task. Revisit the acceptance criteria for deliverables handled by GeoComm.	H	Sarah Mooney	In progress

Source: Information Technology Department, May 2024.

Dashboards are also used to track call and workorder data and are reported or made available to management on an ongoing basis.

Projects directly linked to the districtwide Strategic Plan are reported on regularly as part of the overall Strategic Plan Accountability Model discussed in **Section 4.3.1** of this report.

1.2.4 School Safety and Security

OBSERVATION: The Superintendent and the School Board are provided with both confidential and public performance and cost data by which they are able to measure performance.

The review team examined various state and local reports that are not available to the public, and found the information contained in those reports to be sufficient for assessing overall performance in the School Safety and Security area. This information is generally shared with the School Board in closed session.

Key performance indicators such as incident reports which are available to the public are also provided to the Superintendent and School Board both on a summary basis as well as by individual campus. This information is then used to make staffing and other physical modifications to address areas of growing concern.

Truancy, attendance data, and mental health and wellness activities as well as the performance of mandatory drills are tracked and monitored through dashboards which are then provided to the Superintendent and Board on an ongoing basis.

Projects directly linked to the districtwide Strategic Plan are reported on regularly as part of the overall Strategic Plan Accountability Model.

OBSERVATION: The Office of the Inspector General (OIG) has undertaken an initiative to conduct Safety & Security Compliance Inspections for the purpose of providing an independent review of a school's compliance with Florida Safe Schools standards and local safety/security initiatives.

Safety & Security Compliance Inspections were first discussed in the July 2022 Audit Committee meeting and at that time the IG stated that these Safety Inspections would begin in summer 2022.

During the 2022-23 School Year, the OIG's annual report contained a summary of the 39 unannounced School Safety Inspections conduct at 16 Elementary, 10 Middle, eight High and five Alternative/K-8 schools.

While much of the information is confidential, the IG safety reports are distributed to the appropriate program areas (Police or Equity and Wellness) and are reported to the Audit Advisory Committee.

Findings where a physical plant weakness is identified are addressed by the Maintenance & Plant Operations Department on an emergency basis, as determined by the severity of the issue. The

corrections of procedural weaknesses are the responsibility of the school principal and are followed up on by the IG and the appropriate program areas.

1.2.5 School Bus Transportation

OBSERVATION: The Director of Transportation meets with the COO and each direct report annually to establish three to five goals used to measure effectiveness towards departmental performance and costs.

The Transportation Services Department measures effectiveness on an ongoing basis using performance data and internal performance assessments. The Director of Transportation and the COO collaboratively establish goals for the Transportation Director. These goals include personal development goals as well as goals for departmental improvements.

These Transportation Services Goals outlined on the COO's Operating Excellence document include:

- (1) To maintain operating efficiency of the Transportation Services Department specific to routing, staffing, and maintain on time delivery of students for the FY 2023 school year above 92%.*
- (2) To work with Leadership, the Unions, and all employees in an effort to improve culture and morale.*
- (3) To collaboratively work with schools to ensure ridership reporting is accurate and all eligible riders are reported on our state surveys to maximize funding that we receive from the state.*

Likewise, goals for each of the Director's direct reports also include both personal and department goals that tie to and support the goals set for the Director. Staff records the goals for Directors and above in PeopleSoft; comments may be added throughout the year, and staff records a mid-year and end-of year evaluation of the individual's performance in meeting both personal and departmental goals. The performance evaluation identifies each goal and includes a description of the goal, the District strategic theme the goal supports, manager and employee comments.

The Director meets weekly with his direct reports to discuss progress toward goals and any impediments or challenges relative to meeting those goals. Staff use continuous data from daily operations such as Call Center activities, financial information, and route on time arrivals to monitor performance on an ongoing basis.

Transportation staff monitor performance indicators such as operating cost per mile and annual operating expenditures per student from Department dashboards, the Florida School District Transportation Profiles and national performance indicators from the KPI to evaluate and plan priorities.

Transportation staff have created departmental dashboards such as On time Arrivals and Planned vs Actual to facilitate the discussion of progress toward meeting their goals and progress toward their annual assessments.

1.2.6 Bond Indebtedness

OBSERVATION: The administration has obtained an analysis of the debt ratings in relation to the bonded indebtedness and has provided this information to the Board.

In addition to the information included in the Annual Debt Report, the District’s debt ratings are listed by a rating agency. The District works with the three national rating agencies to provide an accurate credit rating. This is important as it impacts the interest costs associated with long-term borrowing. While a change in ratings may not have a direct impact on the cost of existing fixed rate debt, it would immediately impact the cost of variable rate debt and all future debt issuances. The District’s current ratings are shown in **Exhibit 1-14** and are among the highest for school districts in the state of Florida.

**Exhibit 1-14
PBCSD Current Debt Ratings
FY 2023**

Rating Agency	Short Term Notes	Long Term General Obligation	Long Term Certificates of Participation
Moody’s	MIG 1	Aa2, Stable Outlook	Aa3, Stable Outlook
Standard and Poor’s	Not rated	AA, Stable Outlook	AA-, Stable Outlook
Fitch	Not rated	AA, Stable Outlook	AA-, Stable Outlook

Source: PBCSD Annual Debt Report, FY 2023.

Ratings definitions are explained below:

Moody’s Investor Service: Ratings for Short-Term Municipal Debt

MIG 1 This designation denotes best quality. There is present strong protection by established cash flows, superior liquidity support or demonstrated broad-based access to the market for refinancing.

Moody’s Investor Service: Ratings for Long-Term Municipal Debt

Aa High quality; margins of protection not quite as large as the Aaa bonds.
Ratings are further classified by 1, 2, or 3 modifiers with 1 being high and 3 being low.

Standard & Poor's: Ratings for Long-Term Municipal Debt

AA Very strong security; differs from AAA in only a small degree.
Those issues determined to possess overwhelming safety characteristics will be given a plus (+) designation.

Fitch Ratings: Ratings for Long-Term Municipal Debt

AA Very strong security; differs from AAA in only a small degree.
Note: “+” or “-” are used with a rating symbol to indicate the relative position of a credit within the rating category.

1.3 FINDINGS AND RECOMMENDATIONS

Subtask 1-3: Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, audits, etc. – Overall Conclusion: (Partially Meets)

1.3.1 District Support for Areas Under Review

OBSERVATION: Over the last three years, the District has received an unmodified opinion, and no management letter comments from the Annual External Audit of the Financial Statements.

Section 218.39(1), Florida Statutes, requires that each school district have an annual financial audit of its accounts and records completed within nine months after the end of its fiscal year by an independent certified public accountant. The District received an unmodified or “clean” opinion on the financial statements at the end of each of the past three fiscal years. This means that the financial statements were materially correct and free of material misstatement.

The management letter is integral to the annual audit process since it highlights key financial findings and provides recommendations for improvements in internal control. Again, the independent reviewer found no areas requiring comment in the letter for the past three audits. These consistent results indicate that the District has established a comprehensive internal control framework that produces reliable and accurate financial information.

The Auditor General, referred to as the State’s Independent Auditor, also audits the District, at least every three years. Pursuant to s. 1010.30, Florida Statutes, districts in counties with populations of 150,000 persons or more, do not require an annual audit by the Auditor General. PBCSD falls into this category, so the services of an independent certified public accountant are contracted annually. The Office of Funding and Financial Reporting located within the Florida Department of Education, reviews reports performed by both the independent accountant and the Auditor General.

OBSERVATION: Departments do not always address findings issued by the Inspector General in a timely manner; however, follow-up by the Audit Advisory Committee and administration have ensured corrective action is taken.

In January 2023, the IG reported that staff had followed up on 200 recommendations made in prior reports over the last four years and found 11 were still in progress. The IG said at that time that they would begin providing a quarterly report to the Audit Advisory Committee on past recommendations.

In February 2023, the IG brought up referrals and recommendations made to Human Resources (HR), noting some instances where findings went back to 2019. The IG recommended and the Committee approved giving the department 90 days to determine what action the department will take before the completed investigation is posted on the IG Website. Subsequent minutes indicated that HR was implementing a new process to ensure that responses more timely. In June 2023, the IG

provided a quarterly report on progress to the Committee indicating that there were 12 IG recommendations still in progress, but apparently some of the older items had been cleared from the list.

In another discussion, the Committee recommended a more standardized process for handling deficiencies found during the IG's local funds audits; the procedure would require documented corrective actions after three recurrences of a similar finding or deficiency.

Board Policy 2.62 Audit Recommendations and Follow-Up states [emphasis added]:

d. Division/Department Heads and School Principals.

The division, department, school or other activity under audit, review, and investigation shall provide full co-operation to the Inspector General, external auditors and external auditing and investigative agencies, and are ultimately responsible for responding to and taking actions on findings and recommendations to improve management practices.

Thus, the head of such division, department, school, or other activity shall:

- *Develop corrective action plans to address and implement recommendations contained in the audit or review report of the Inspector General, external auditor or external audit agency, or alternatives that meet the objectives of the recommendations.*
- *If an audit or review recommendation is not to be challenged, the official will try to resolve the matter. If the matter is not resolved, it shall be submitted for review by the Audit Committee.*
- *The failure of a division/department head or school principal to correct audit or review findings and implement corrective actions shall be addressed and assessed as part of the division/department head's or school principal's annual performance evaluation.*

The Committee is advisory by nature, therefore if there is no policy or procedure for the systemic handling of individuals or departments that fail to respond in a timely manner to take corrective action, the urgency of implementation could be lost.

RECOMMENDATION:

Recommendation 1-2: Enforce the corrective actions outlined in Policy 2.62 Audit Recommendations and Follow-Up when department heads or principals fail to respond to or implement corrective actions recommended by the IG within 90 days.

1.3.2 School Buildings and Facilities

OBSERVATION: The construction, maintenance and operations functions have a process to address audit findings related to program performance and cost.

In 2022, the Inspector General conducted a contract review audit of the modernization of Verde Elementary School. Report #22-R-1 found that the Construction Manager overbilled, and the District overpaid \$73,155 for Subcontractor Default Insurance (SDI). SDI is insurance purchased by construction managers to manage the risk of subcontractor default. The IG reported the following:

- The Construction Manager purchased and billed the District for SDI insurance although it was not required by the contract.
- Staff did not obtain proof of the SDI insurance, and the Construction Manager's payment applications did not include invoices from the insurance company (or proof of payment) to substantiate the amounts they billed the District.
- The Construction Manager indicated that they had inadvertently over-billed the District for insurance because they had both invoiced SDI separately and bundled and invoiced the costs into the Modernization project. They repaid the District for the overbilling.

The report recommended the Facilities Management Division strengthen procedures for reviewing the accuracy and appropriateness of amounts contractors bill for insurance, including a series of steps to implement the recommendation. As a result of the audit, District staff and AECOM trained project controls staff on appropriate documentation for insurance payments.

In 2020, the IG conducted an audit of overtime in the Maintenance & Plant Operations Department. Report #2020-11 found that overtime was not always preapproved as required. Supervisors were not ensuring that authorization request forms were always accurate, fully complete, or completed prior to staff working overtime. The IG reported the following:

- The procedure requires overtime and extra work hours to be approved prior to the time worked.
- The IG conducted two samples of overtime hours, and found that in one sample, 2 percent were not approved, and in the second sample, 7 percent were not approved.

As a result of the audit, the Department began using eForm and required staff to populate it before submission. Since the 2021 implementation, the Director of M&PO revised the process to require overtime approval two weeks in advance to earn overtime. An area manager must approve the overtime.

1.3.3 Classroom Technology and Equipment

OBSERVATION: Information Technology made modifications to procedures as a result of Auditor General Operational Audits issued in 2018 and 2020 that determined that the District's IT security controls need improvement to ensure the confidentiality, integrity, and availability of District data and IT resources.

The AG's 2020 operational audit focused on evaluating selected information technology (IT) controls applicable to Oracle PeopleSoft Applications and Focus Student Information System and on the progress that the District had made, or was in the process of making, in addressing Finding 7 in the AG's prior report No. 2019-218.

Details on the nature of the finding were not disclosed for security reasons; management's response indicated they agreed with the recommendation and would continue to work to improve security.

A review of Finding 7 in the 2019-218 report contained similar findings and recommendations with limited details; management's response to this earlier report indicated that the District had implemented the recommended changes in January 2019 which means that the repeat finding was due to the timing of the changes that were made.

In addition to the changes made to address the audit findings, an interview with the Director of IT Security indicated that the Department now handles all requests for additional access above the normal profile for a position title.

There is also an annual security audit. Principals, Directors and above are required to review the access of their staff and either approve current access as-is or flag access permissions for removal. Access flagged for removal automatically generates an eSupport removal request for PeopleSoft, TRIRIGA, or Student Information System (SIS) for each employee. An April 24, 2024, Bulletin gives instructions for the Security Audit for this year.

1.3.4 School Safety and Security

OBSERVATION: Findings from the annual Florida Safe Schools Assessment Tool (FSSAT) assessments are addressed and given priority by the administration; when major renovations or capital outlay must be scheduled, some additional communication with the school principals regarding the reason for the delay and estimated completion date may be needed.

The FSSAT, managed by the Florida Department of Education (FLDOE), is an online platform for enhanced risk assessment and domain awareness at the state, district, and school levels.

In PBCSD, the assigned Police Officer(s) and a team of officers and administrative staff conducts a walk through and validation following the guidelines outlined by the tool. The results are recorded in the online system, and as weaknesses are identified, action is taken by the appropriate campus or department to address the concern.

When physical plant issues are identified, the Maintenance & Plant Operations Department prioritizes safety concerns as an emergency and addresses those issues immediately. The assigned officer working under the School Safety Specialist conducts follow-ups to ensure that the appropriate action is taken.

The Ressel team held a focus group session with representative principals, during which several principals said they had identified concerns such as fencing that had to be scheduled. They felt some additional communication regarding the timing of the corrective action would be helpful. In follow-ups with the School Safety Specialist, the review team learned that a group comprised of the CFO, key safety staff and representatives from the Facilities Management areas review and prioritize capital improvement projects found as part of the FSSAT. The CFO confirmed this approach and said that all capital improvement projects relating to Safety and Security have been prioritized and approved.

In accordance with ss. 119.071(3)(a) and 281.301, F.S., data and information related to security risk assessments administered pursuant to this ss. 1006.1493, and 1006.07(6),

F.S., and the security information contained in the Department's annual report required are confidential and exempt from public disclosure.

OBSERVATION: The District has taken reasonable and timely action to address a finding in the Auditor General Operational Audit issued in December 2022.

The Auditor General's 2023-061 Operational Audit issued in December 2022 contained the following finding "District school safety procedures need improvement to ensure and demonstrate that school resource officers complete required mental health crisis intervention training."

According to the AG report,

During the 2021-22 fiscal year, the Board employed at least one SSO (School Safety Officer) at 185 schools and, at the 23 other schools, contracted for 143 SROs provided by six law enforcement agencies. While District records evidenced that the SSOs at the 185 schools completed the required mental health crisis intervention training, the SRO contracts did not explicitly provide assurance that the SROs had completed the training and did not require the law enforcement agencies to provide evidence of the completed training to the District.

While District records evidenced that the SSOs at the 185 schools completed the required mental health crisis intervention training, the SRO contracts did not explicitly provide assurance that the SROs had completed the training and did not require the law enforcement agencies to provide evidence of the completed training.

Management responded saying they began reviewing officer training records and notified the municipalities of this requirement. As of September 2022, the report noted that the District reached out to the municipalities and received documentation certifying that 94 of the 143 SROs had completed the required mental health crisis intervention training.

According to the CFO, the municipalities were immediately notified of the required training and the Police Department gathered the remaining training certifications from the local governments. During the renewal process in 2023, the District modified the contracts with the municipalities to include the training requirement.

In May 2024, Police staff reported that there are now only 21 SROs in use by the District, all of which have met the documented training requirement.

1.3.5 School Bus Transportation

OBSERVATION: The Director of Transportation has collaborated with staff to address deficiencies in program performance identified by the IG and the AG.

The Transportation Services Department has received audits from the IG and AG and addressed deficiencies relative to Transportation performance and costs.

In preparation for a student full-time-equivalent (FTE) audit by the AG, Transportation staff discovered some FTE survey records needed to substantiate student ridership were missing. Student ridership drives transportation funding through the Florida Education Finance Program; missing FTE records would potentially jeopardize that funding.

To ensure safekeeping of survey records, Transportation staff developed new procedures to track survey records and validate student ridership with a new automated system. In response to a referral from School Police regarding the missing FTE records, the IG reviewed the new procedures, and issued IG Report 2021-08 dated August 20, 2021, Special Review of Student Transportation Full-Time Equivalent (FTE) Survey Procedures, recommending improvements in:

- tracking survey records;
- validating student ridership; and
- documenting FTE survey procedures.

At the time of the review team's fieldwork, Transportation staff had implemented procedures to better track FTE records and was working with the Information Technology Department to implement an automated bar code scanning system to validate student ridership.

In addition, a finding of the Florida Auditor General in Operational Audit Report #2023-061 dated December 2022, found the Transportation Services Department did not:

- always document the timely follow up and resolution of complaints to the Transportation Call Center (TCC);
- establish a timeframe for resolution; or
- establish procedures for supervisor review and approval.

In response to the finding, Transportation staff implemented a compliance monitoring procedure; calls track in the TRIRIGA software and are routed through the system.

The Call Center Manager meets weekly with managers and the Director of Transportation to ensure a timely resolution to any unanswered call tickets.

An additional IG Report #2023-10, dated September 15, 2023, School Bus Safety Inspections and Maintenance, was a follow up to IG Report #2022-01, dated February 18, 2022, Unannounced Onsite Observations of School Bus Safety Devices, and noted "continued improvements" and concluded with recommendations to ensure:

- safety devices are in proper operational condition, and bus drivers report any defects;
- bus safety forms show required information; and
- bus drivers comply with daily inspection and reporting requirements.

At the time of the review team's fieldwork, Transportation reported that supervisors had reviewed findings with appropriate staff and had increased focus on safety devices and inspection reporting; Team Leaders oversee daily operations including pre and post trip monitoring.

Addressing deficiencies in Transportation performance is an integral aspect of safe, efficient operations of the Department. Failure to address audit findings or concerns in a timely manner can result in inefficiencies, potential lost revenue, and a delay in mitigation of safety risks.

OPPAGA best practices for Florida school district transportation provide that District staff should respond promptly to complaints or suggestions, and Department records should document what action was taken in response to each complaint or suggestion.

RECOMMENDATION

Recommendation 1-3: Establish Transportation-specific procedures for responding to and initiating action to correct deficiencies in program performance within 90 days, which include developing specific strategies for correcting the deficiency as well as sustaining compliance and performance in the future.

1.3.6 Bond Indebtedness

OBSERVATION: The review team found no incidents of identified deficiencies regarding bond indebtedness.

1.4 PROGRAM PERFORMANCE

Subtask 1-4: Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available – Overall Conclusion: (Meets)

1.4.1 District Support for Areas Under Review

OBSERVATION: The Finance Division has received awards from nationally recognized organizations requiring the achievement of specific standards.

The Accounting Services Department received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the last 32 consecutive years.

The Accounting Services Department received the Association of School Business Officials (ASBO) Certificate of Excellence in Financial Reporting for 26 consecutive years.

The Budget Department has also received the ASBO Meritorious Budget Award for the last six years and the GFOA Best Practices in School District Budgeting for 21 consecutive years.

These awards speak to commendable efforts and high-quality outcomes. Senior managers indicated that striving for these awards requires that their performance be at the highest of industry standards and best practices.

OBSERVATION: The District has maintained an unrestricted fund balance of at least 3 percent according to Board Policy.

One measure of the financial condition of a school district is the financial ability to create and maintain a balanced budget with sufficient reserves to sustain the District should unforeseen needs arise. Policy 2.55 Fund Balance for Contingency states the following:

I. Establishment of Fund Balance

A. To enhance the financial integrity of the District, adequate funds for contingency reserves must be maintained in order to meet unexpected and emergency needs for funds. It is critical for any organization to have the ability to provide for unanticipated financial needs and to avoid a budget deficit.

B. The Board shall build the Fund Balance within the General Fund to a level that is equal to three percent (3%) of the total annual operating fund appropriations and transfers from the Operating Fund. This Fund Balance reserve for contingency shall be controlled solely by the Board.

Per the Annual Audit for June 30, 2023, the unassigned general fund balance was \$75.0 million or 3.5 percent of general fund total expenditures. The Florida Department of Education monitors a district’s fund balance and when it falls below 3 percent sanctions are imposed.

Exhibit 1-15 shows the fund balance calculations as a percentage of total expenditures for FY 2021 through FY 2023.

Exhibit 1-16 shows that the District has maintained the fund balance percentage for FY 2014 through FY 2020 for a combined total of ten years.

**Exhibit 1-15
Unrestricted and Total Fund Balances
FY 2021 through FY 2023**

Fiscal Year End	General Fund Expenditures	Unassigned Fund Balance	Unassigned Fund Balance as Percent of General Fund Expenditures	Total of Assigned and Unassigned Fund Balance	Percent of Total Expenditures
2021	\$1,866,701,000	\$66,000,000	3.5%	\$225,470,000	12.1%
2022	\$1,991,527,000	\$70,000,000	3.5%	\$228,517,000	11.5%
2023	\$2,246,948,000	\$75,000,000	3.3%	\$257,250,000	11.4%

Source: Compiled by Ressel & Associates from Annual Comprehensive Financial Reports, FYE 2021 -2023.

**Exhibit 1-16
Unassigned Fund Balance Percentages
FY 2014 through FY 2020**

Fiscal Year End	Unassigned Fund Balance	Percent of Total Expenditures
2014	\$46,500,000	3.06%
2015	\$50,000,000	3.30%
2016	\$50,000,000	3.20%
2017	\$52,000,000	3.15%
2018	\$55,000,000	3.27%
2019	\$64,000,000	3.70%
2020	\$64,000,000	3.10%

Source: Compiled by Ressel & Associates from Annual Comprehensive Financial Reports, FYE 2014 -2020.

The level of consistency in maintaining the required fund balance every year indicates that the Board is effectively monitoring financial performance and that the Finance Department has adequately monitored spending throughout the years.

1.4.2 School Buildings and Facilities

OBSERVATION: PBCSD has increased its overall spending in facility and maintenance services; with the increased cost in materials and supplies, maintaining the buildings continues to be a significant cost and effort to satisfy its campus-level staff.

From FY 2021 to FY 2023, general fund expenditures for all maintenance and related expenditures rose by 24.1 percent. There were increases in all expenditure categories, from a low of 12.4 percent to a high of 95.0 percent.

Exhibit 1-17 provides the expenditure trends. The top three highest increases included capital outlay that increased 95.0 percent, materials and supplies that increased 48.4 percent, and purchased services rose by 31.9 percent.

**Exhibit 1-17
PBCSD Maintenance and Facility-Related Expenditure Trends
FY 2021 through FY 2023**

FY 2021	Facilities Acquisition & Construction	Operation of Plant	Maintenance of Plant	Total
Salaries	\$215,874	\$36,148,293	\$34,619,738	\$70,983,905
Employee Benefits	\$54,230	\$15,177,766	\$10,957,446	\$26,189,441
Purchased Services	\$92,721	\$70,131,737	\$25,423,720	\$95,648,178
Energy Services	\$0	\$29,306,430	\$442,884	\$29,749,314
Materials and Supplies	\$0	\$2,906,612	\$8,357,584	\$11,264,196
Capital Outlay	\$0	\$110,305	\$138,667	\$248,972
Other	\$10,946,487	\$62,766	\$134,600	\$11,143,853
Verified Total	\$11,309,311	\$153,843,909	\$80,074,640	\$245,227,860
FY 2022	Facilities Acquisition & Construction	Operation of Plant	Maintenance of Plant	Total
Salaries	\$213,968	\$36,912,909	\$34,350,763	\$71,477,640
Employee Benefits	\$40,192	\$15,827,515	\$11,123,150	\$26,990,857
Purchased Services	\$559	\$71,408,714	\$33,250,259	\$104,659,533
Energy Services	\$0	\$34,461,052	\$709,688	\$35,170,741
Materials and Supplies	\$26	\$3,404,715	\$9,773,540	\$13,178,281
Capital Outlay	\$0	\$46,282	\$268,357	\$314,639
Other	\$11,398,470	\$76,774	\$152,525	\$11,627,769
Verified Total	\$11,653,216	\$162,137,962	\$89,628,283	\$263,419,460
FY 20 23	Facilities Acquisition & Construction	Operation of Plant	Maintenance of Plant	Total
Salaries	\$66,643	\$43,832,091	\$36,129,708	\$80,028,442
Employee Benefits	\$31,963	\$17,502,862	\$11,904,494	\$29,439,319
Purchased Services	\$4,817	\$75,724,961	\$50,432,985	\$126,162,763
Energy Services	\$0	\$38,053,163	\$820,449	\$38,873,612
Materials and Supplies	\$618	\$4,905,628	\$11,810,524	\$16,716,771
Capital Outlay	\$91,106	\$80,142	\$314,129	\$485,377
Other	\$12,221,106	\$69,026	\$319,917	\$12,610,049
Verified Total	\$12,416,254	\$180,167,873	\$111,732,206	\$304,316,334
% Change FY 2021 to FY 2023	Facilities Acquisition & Construction	Operation of Plant	Maintenance of Plant	Total
Salaries	-69.1%	21.3%	4.4%	12.7%
Employee Benefits	-41.1%	15.3%	8.6%	12.4%
Purchased Services	-94.8%	8.0%	98.4%	31.9%
Energy Services	0.0%	29.8%	85.3%	30.7%
Materials and Supplies	0.0%	68.8%	41.3%	48.4%
Capital Outlay	0.0%	-27.3%	126.5%	95.0%
Other	11.6%	10.0%	137.7%	13.2%
Verified Total	9.8%	17.1%	39.5%	24.1%

Source: FLDOE AFRs, FY 2021 through FY 2023.

Exhibit 1-18 provides maintenance and facilities-related expenditures for FY 2023 for the PBCSD and its peer districts. In comparison to its peers, PBCSD’s FY 2023 general fund expenditures for facility and maintenance are the third highest; Miami-Dade is the highest and Broward County is the second highest, which relates to the number of students, as these two districts also have the highest number of students. Given that PBCSD has the second to the lowest number of students among this group of six districts, PBCSD’s total maintenance and facilities-related expenditures are relatively high.

**Exhibit 1-18
PBCSD and Peer Districts Maintenance and Facility-Related Expenditures
FY 2023**

School District/ Expenditures	Palm Beach CSD	Broward CSD	Duval CSD	Hillsborough CSD	Miami-Dade CSD	Orange CSD	Polk CSD	Avg. w/o PBCSD
Facilities Acquisition and Construction	\$12,416,254	\$10,547,477	\$12,176,484	\$20,937,776	\$48,052,387	\$7,246,994	\$12,264,615	\$18,537,622
Operation of Plant	\$180,167,873	\$232,624,756	\$79,475,917	\$155,847,954	\$368,315,324	\$185,200,313	\$72,763,743	\$182,371,334
Maintenance of Plant	\$111,732,206	\$85,042,313	\$7,610,862	\$31,562,761	\$100,612,996	\$37,602,551	\$28,233,630	\$48,444,185
Total Expenditures	\$304,316,334	\$328,214,546	\$99,263,263	\$208,348,490	\$516,980,707	\$230,049,858	\$113,261,988	\$249,353,142
Student FTE Count	167,985	204,867	106,025	189,708	253,306	191,242	95,928	173,513
Per Pupil Expenditures	\$1,811.57	\$1,602.09	\$936.23	\$1,098.26	\$2,040.93	\$1,202.93	\$1,180.70	\$1,437.09

Source: FLDOE AFRs, FY 2021 through FY 2023.

PBCSD conducts an annual Department Quality Services Survey (DQSSS) where principals grade each department from A-F. Building Code Services and Environmental & Conservation Services have steadily received an A-rating over the last few years. Maintenance & Plant Operations continues to receive the same B-rating. Facilities Construction increased their rating from a B-rating in FY 2022 to an A-rating in FY 2023. For FY 2023, the Facilities Management Division was excluded from the survey due to its limited number of staff in the Division. For the FY 2024 survey, the Facilities Management Division and Facilities Construction Department were combined; the FY 2024 rating dropped to a B-rating.

1.4.3 Classroom Technology and Equipment

OBSERVATION: Based on peer averages and industry standards, PBCSD is providing instructional and administrative information technology support and devices at a lower cost while still maintaining customer satisfaction.

According to the Council of the Great City Schools, “Keeping IT costs as low as possible and maintaining proper support of academic and operational needs of the district is important in all educational institutions.”

As shown in **Exhibit 1-19**, in comparison to its peers, PBCSD’s FY 2023 general fund expenditures for instruction-related and administrative technology of \$94.10 per student are lower than the peer average of \$206.72 Capital expenditures are not included, however, which would significantly impact overall spending.

Exhibit 1-19
Comparative General Fund Expenditures
Instructional-Related and Administrative Technology Services
FY 2023

School District/ Expenditures	Palm Beach CSD	Broward CSD	Duval CSD	Hillsborough CSD	Miami-Dade CSD	Orange CSD	Polk CSD	Avg. w/o PBCSD
Instruction-Related Technology	\$9,443,772	\$32,024,156	\$9,596,939	\$43,864,528	\$40,919,838	\$11,784,420	\$26,213,168	\$27,400,508
Administrative Technology Services	\$6,362,824	\$5,063,951	\$10,185,016	\$191,201	\$1,166,056	\$26,493,085	\$7,712,513	\$8,468,637
Total Expenditures	\$15,806,596	\$37,088,107	\$19,781,955	\$44,055,729	\$42,085,894	\$38,277,505	\$33,925,681	\$35,869,145
Student FTE Count	167,985	204,867	106,025	189,708	253,306	191,242	95,928	173,513
Per Pupil Expenditures	\$94.10	\$181.04	\$186.58	\$232.23	\$166.15	\$200.15	\$353.66	\$206.72

Source: FLDOE Annual Financial Reports for FY 2021, FY 2022, and FY 2023.

Exhibit 1-20 explores expenditures for Instruction-Related Technology and Administrative Technology Services for the last three years. As shown, expenditures for Instruction-Related Technology have increased by 2.8 percent while Administrative Technology expenditures have increased by 2.1 percent.

Exhibit 1-20
PBCSD Actual General Fund Expenditures
Instructional-Related and Administrative Technology Services
FY 2021 through FY 2023

Expenditure Categories	FY 2021		FY 2022		FY 2023		% Change	
	Instruct.	Admin.	Instruct.	Admin.	Instruct.	Admin.	Instruct.	Admin.
Salaries	\$4,660,433	\$4,747,401	\$4,507,019	\$4,315,562	\$4,677,365	\$4,546,437	0.4%	-4.2%
Employee Benefits	\$1,678,515	\$1,415,267	\$1,776,811	\$1,380,534	\$1,804,916	\$1,489,838	7.5%	5.3%
Purchased Services	\$2,696,590	\$60,551	\$2,766,649	\$72,109	\$2,953,739	\$79,510	9.5%	31.3%
Materials and Supplies	\$4,649	\$7,008	\$3,350	\$135,088	\$3,318	\$2,826	-28.6%	-59.7%
Capital Outlay	\$150,339	\$2,738	\$4,717	\$2,715	\$4,358	\$179,022	-97.1%	>100.0%
Other	\$0	\$939	\$0	\$22,580	\$75	\$65,191	0.0%	100.0%
Total	\$9,190,527	\$6,233,905	\$9,058,546	\$5,928,588	\$9,443,772	\$6,362,824	2.8%	2.1%

Source: FLDOE Annual Financial Reports for FY 2021, FY 2022, and FY 2023.

The Information Technology Survey categories where PBCSD was rated by the Council of the Great City Schools as one of the Districts in the Best Quartile included:

- Support – Break/Fix Staffing Costs Per Ticket – PBCSD reported \$13.80 in break/fix costs compared to the lowest percentile average of \$41.20.
- Network Bandwidth per Student – PBCSD reported 811.9 network bandwidth per student compared to the highest quartile average of 576.8.
- Advanced Presentation Devices per Teachers – PBCSD reported 2.78 devices per teacher as compared to the highest percentile average of 2.43 devices per teacher.
- Devices – Computers per Employee – PBCSD reported 2.29 devices per employee compared to the highest quartile average of 1.94.

PBCSD conducts an annual Department Quality Services Survey (DQSS) where each department is graded from A-F by principals; Information Technology has steadily received an A-rating over the last three years.

OBSERVATION: PBCSD has maximized the use of available E-Rate funds allocated to the District over the five-year period.

PBCSD is maximizing the funds available to school districts through the Universal Service Program for Schools and Libraries (E-Rate) Program. Equipment and services eligible for E-Rate Program discounts are divided into Category One (C1) and Category Two (C2). C1 funding is provided for internet services and/or internet access. C2 funding is for Internal Connections and Managed Internal Broadband Services which includes access points, routers, switches, hubs, and wiring.

Each independent school, school district, library or library system receiving C2 funding has a five-year, pre-discount budget for eligible equipment and services based on the number of students in the school district or the number of square feet in the library system. The C2 E-Rate for PBCSD for the FY 2021-2025 cycles is \$167 per student or \$29.5 million that can be drawn down over this five-year period. There is no budget limit on C1 services. Equipment and services are provided at a discounted rate with the districts being required to contribute a percentage of the cost.

As shown in **Exhibit 1-21**, the District has accessed approximately \$7.8 million annually in C2 funds over the last two years since COVID, and today has approximately \$5.0 million remaining which will be claimed in 2025.

**Exhibit 1-21
E-Rate Three-Year History
2021 through 2023**

Provider	Category	Service	2023		2022		2021	
			Original Request	Current Commitment	Original Request	Current Commitment	Original Request	Current Commitment
BellSouth Telecommunications, LLC	1	MPLS (ASE) Network to all Schools	\$1,249,478	\$1,239,744	\$1,249,478	\$1,239,744	\$1,118,064	\$1,132,666
Crown Castle Fiber LLC	1	Internet Circuits	\$172,800	\$172,800	\$172,800	\$172,800		
Total Category 1			\$1,422,278	\$1,412,544	\$1,422,278	\$1,412,544	\$1,118,064	\$1,132,666
Jade Communications, Inc.	2	Wireless Access Point Installation Services	\$132,292	\$132,292	\$250,184	\$226,304	\$224,754	\$224,754
PC Solutions & Integration, Inc.	2	Wireless Access Points	\$908,472	\$908,472	\$1,496,677	\$1,496,677	\$1,272,854	\$1,269,246
PC Solutions & Integration, Inc.	2	Network Switches	\$6,851,692	\$6,851,692	\$5,724,769	\$4,890,542		
Anixter, Inc	2	Data Cabinets			\$217,487	\$156,312	\$272,356	\$271,447
Universal Cabling Systems, Inc.	2	Cabling Installation			\$949,886	\$949,886	\$1,291,067	\$381,358
Total Category 2			\$7,892,456	\$7,892,456	\$8,639,003	\$7,719,720	\$3,061,032	\$2,146,804
Grand Total			\$9,314,734	\$9,305,000	\$10,061,281	\$9,132,264	\$4,179,096	\$3,279,470

Source: PBCSD Information Technology, May 2024.

When the E-Rate program authorized school districts to use E-Rate funds to add Wi-Fi to school buses, PBCSD used E-Rate funds to install Wi-Fi on all buses. PBCSD has maximized the E-Rate drawdown over the last five years and will make use of all allocated C2 funds in FY 2025.

1.4.4 School Safety and Security

OBSERVATION: The 2023 Council of the Great City Schools Performance Measurement and Benchmarking Project rated the Palm Beach County School District as one of the Districts in the Best Quartile for Safety and Security in four of 13 categories and campus-level staff gave A-ratings to both School Police and the Equity and Wellness Division, overall.

The 2023 Council of the Great City Schools Performance Measurement and Benchmarking Project (the Survey) the Safety and Security Survey categories where PBCSD was rated as one of the Districts in the Best Quartile included:

- Incidents - Assault/Battery Incidents per 1,000 Students – PBCSD reported 3.7 incidents per 1,000 students compared to the lowest percentile average of 3.7 incidents.
- Incidents - People Incidents per 1,000 Students – PBCSD reported 6.7 incidents per 1,000 persons compared to the lowest percentile average of 6.8 incidents
- Training hours per Safety & Security personnel – PBCSD reported 91.1 training hours compared to the highest quartile average of 61.7 hours.
- Incidents – Bullying and Harassment per 2,000 students - PBCSD reported 0.3 bullying incidents per 2,000 students compared to the lowest percentile average of 0.6 incidents.

Staffing levels play an important role in reducing the number of incidents and according to the Survey, PBCSD reported 1.9 Safety and Security Staff per 1,000 students which falls between the median (1.5 staff per 1,000 students) and high (2.5 staff per 1,000 students) averages.

The Survey does not equate spending to the quality of services provided, but according to the following categories, PBCSD spends more on Safety and Security than the majority of other districts responding to the Survey:

- Safety and Security Expenditures per 1,000 Students (PBCSD at \$1.35 per student was between the median of \$1.18 and the high of \$1.58)
- Safety and Security Expenditures Percent of District Budget (PBCSD at 1.34 percent of District Budget exceeded the high average of 1.10 percent)

PBCSD conducts an annual Department Quality Services Survey (DQSS) where each department is graded from A to F by campus-level staff. School Police went from a B-rating in 2022 to an A-rating in 2023 and maintained the A rating in 2024. The Equity and Wellness Division received A-ratings in four of five categories in 2021, 2022, and 2023. In 2024, Health Services received a B-rating; however, the satisfaction rate rose by 1.3 percentage points between 2023 and 2024.

1.4.5 School Bus Transportation

OBSERVATION: According to District, State, and National data, the PBCSD Transportation Services Department is improving customer satisfaction with the quality of Transportation services and is providing services at a lower cost than most peers.

The Department uses District, State, and National measures to evaluate its program performance and cost. Transportation uses measures such as:

- District – PBCSD Department Quality Services Survey (DQSS);
- State – Florida School District Transportation Profiles; and
- National – Council of the Great City Schools Managing for Results.

PBCSD conducts an annual DQSS of principals’ satisfaction with the quality of services provided by District departments. Campus leadership annually grades each department on a scale of A through F, using ratings for the following:

- *There is a timely response to initial contact.*
- *Customer service is courteous and respectful.*
- *Our school’s input is considered as services are provided.*
- *Services are delivered in a timely manner.*
- *The guidance provided by this department is useful to our school.*
- *This department demonstrates professionalism.*

As **Exhibit 1-22** shows, for 2023, Transportation services improved their positive rating more than any other department, improving from an F in FY 2022 to a D in FY 2023. School-based staff interviews affirmed improvements in transportation services, primarily with on-time routes. FY 2024 ratings also improved and came within less than half a percent of increasing to a C from the D on a scale of A=90+, B=89-80, C=79-70, D=69-60, and F=59 or below.

**Exhibit 1-22
PBCSD Department Quality Services Survey
Transportation Services Department
FY2022 through FY2024**

FY2022		FY2023			FY2024		
Positive Percent Rating	Grade	Positive Percent Rating	Grade	Percent Change from 2022	Positive Percent Rating	Grade	Percent Change from 2023
48.4%	F	65.4%	D	17%	69.6%	D	4.2%

Source: PBCSD Department Quality Services Survey, FY 2022, FY 2023, and FY 2024.

In addition, the Florida Department of Education Transportation Services Department compiles districts’ data into statistics for each district and for statewide comparisons; comparisons such as Annual Operating Expenditures per Student, and Operating Cost per Mile. The School District Transportation Profiles Report (**Exhibit 1-23**) shows District Transportation operating expenditures

per student of \$1,126 ranks third lowest among its six peers. PBCSD Transportation operating cost of \$6.03 per mile ranks third lowest among its six peers.

Exhibit 1-23
Florida Department of Education
Transportation Profiles
School Year 2021-22

District	Operating Expenditures	Students Transported	Operating Expenditure Per Student	School Bus Annual Miles	Operating Expenditure Per Mile
Broward CSD	\$93,496,201	62,536	\$1,495	12,696,547	\$7.31
Miami-Dade CSD	\$92,290,213	33,967	\$1,975	12,961,400	\$6.75
Duval CSD	\$68,358,885	37,265	\$1,834	9,769,021	\$6.40
Hillsborough CSD	\$67,023,416	72,703	\$922	12,750,692	\$5.22
Orange CSD	\$78,625,106	57,716	\$1,362	9,864,726	\$7.84
Palm Beach CSD	\$55,448,089	49,232	\$1,126	9,608,359	\$6.03
Polk CSD	\$43,054,639	49,431	\$871	9,617,210	\$3.72

Source: Florida DOE School District Transportation Profiles, SY 2021-22.

In addition, the 2023 CGCS report ranks the District in the best quartile for bus usage and daily runs per bus and describes quartiles as reasonable benchmarks (“high, middle, low”) for measuring performance. The CGCS describes the importance of this measure as the “positive correlation between the number of daily runs a bus makes and operating costs. Efficiencies are gained when one bus is used multiple times in the morning and again in the afternoon. Using one bus to do the work of two buses saves dollars.”

This measure of the daily runs a bus makes is important considering s. 1001.42 (4) (f) *Florida Statutes* which mandates school start times effective July 2026. Measures and evaluation of program performance facilitates the effective use of Department resources to provide student transportation services.

1.4.6 Bond Indebtedness

OBSERVATION: The District has a long and successful history of managing debt with the goal of obtaining capital at a low cost while managing the exposure to risk and keeping a strong credit rating.

Over many years, the District has used both short-term and long-term debt options. The District uses long-term debt, such as Certificate of Participation (COPs) and General Obligation Bonds, to finance the purchase or construction of assets. Additionally, the District has used capital leases with a five-year term to purchase school buses and other equipment.

Short-term debt, including Tax Anticipation Notes and Commercial Paper, is used to manage cash flows for operating and capital purposes. The District also uses hedges, or swaps, to reduce the borrowing costs associated with long-term debt. Savings achieved by active debt management have resulted in approximately \$168.9 million of present value savings. The following **Exhibit 1-24** reflects PBCSD’s outstanding debt balances as of June 30, 2023:

**Exhibit 1-24
PBCSD Outstanding Debt Balances
FY 2022 and FY 2023
(In millions)**

	June 30, 2023	*June 30, 2022	Increase (Decrease)
Notes / Loans Payable	\$ 6,240	\$ 12,534	\$ (6,294)
Leases Payable	1,118	1,539	(421)
Subscriptions Payable	20,620	19,160	1,460
Capital Outlay Bond Issues	3,314	4,273	(959)
Certificates of Participation	1,369,995	1,265,425	104,570
Plus: Issuance Premium	121,175	122,075	(900)
Total	\$ 1,522,462	\$ 1,425,006	\$ 97,456

* Revised for GASB Statement No 96, Subscription-Based Information Technology Arrangements.
Source: PBCSD Annual Comprehensive Financial Report, FYE 2023.

In addition to the savings mentioned above, the District has continued to maintain compliance with debt policy, which stipulates that no more than half of the capital tax revenue would be used for debt service.

1.5 CASE STUDIES OF PAST PROJECTS

Subtask 1-5: Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget – Overall Conclusion: (Meets)

OBSERVATION: The Facilities Management Division has effective processes to ensure facilities projects are planned and implemented timely with school coordination to have the least disruption to student learning; however, not all projects were completed on time or within budget. The review team found that the cost overruns and delays experienced were reasonable given the explanations provided by the District, including supply chain and rising cost issues experienced since COVID.

The Facilities Management Division prioritized the projects based on the facility condition assessments conducted for two of the three projects and based on an internal assessment for the third project. The Facilities Management Division has procurement processes to ensure the project costs are managed according to the laws, rules, and regulations.

Two of the three projects had documented construction change directives, resulting in the actual project costs exceeding the budgeted project costs. The net impact of the changes was not substantive financially given the overall fiscal impact and size of the projects.

One of the three projects was completed several months later than expected primarily due to the construction change directives being added to the project, but the impact was not substantive.

Case Study 1

Dr. Mary McCloud Bethune Elementary School Roofing Replacement

Project Description: The project was to remove the existing roofing down to the deck and replace it with a new roof system. The existing roof had deteriorated beyond its useful life, and the District needed to replace it to continue to provide a safe and healthy environment for the students and staff. Prior to project implementation, the Facilities Management Division conducted condition assessments of the roofs for all District facilities. The assessment report rated the roofs A through F. The report also included an estimated cost for the roof replacement. The District prioritized the roofing projects based on the rating and the number of work orders submitted for roof-related issues. The report rated the roof at this school as an F during the assessment. The District reported that there was limited funding for roof projects and staff available to manage roof projects, so they ranked the schools by priority. The District used the estimated cost to create the funding request.

In April 2022, the School Board approved REG Architects, Inc. for a continuing contract for architectural services. In September 2022, the District hired REG Architects, Inc. for the project. As part of the architect’s contract, the Board approved ONM&J as the structural engineer. The Purchasing Department maintains a list of pre-approved roofing contractors. The General Manager of Construction Purchasing coordinated with the Purchasing Department to develop a Request for Proposal. The District invited the roofing contractors to bid on the project. The team received and reviewed nine qualified bidders, ranging from \$1,350,170 to \$2,032,540. In April 2023, the Board approved the contractor’s ranking. In July 2023, the Board approved Hi-Tech Roofing & Sheetmetal, Inc. as the contractor. The firm had the lowest qualified bid with a preference allowance for a Small Business Enterprise.

The District awarded the contract after the peak of the Covid pandemic, and the costs of roofing materials and Covid impacted the material lead times. The contractor performed the work on an active campus during non-school hours to prevent disruption to the learning environment. The roof was in poor condition and leaked badly causing mold and water damage in the kitchen serving area. The Environmental and Conservation Services Department mitigated these issues. Staff had reported numerous leaks. During the contractor’s procurement process, the District had to make temporary repairs to enable the staff to use the kitchen at the start of the school year. However, after issuing the contract, the District issued a construction change directive to the contractor to allow the contractor to immediately address the leaks prior to beginning the roof replacement. The Building Code Services Department reviewed the plans for compliance with the building codes and District specifications.

The District responded promptly to the roof leaks which resulted in the ability for Bethune Elementary School to use the kitchen serving area. The staff did not know the extent of the roof leaks at the time of the RFP posting so the District approved the \$10,000 construction change

directive to allow the contractor to immediately address the leaks. The District reported that due to Covid, roofing costs have increased significantly..

Project Start Date: July 25, 2023

Projected Completion Date: March 15, 2024

Final Actual Completion Date: March 12, 2024

Projected Project Cost: \$1,470,170 (\$1,350,170 Guaranteed Maximum Price (GMP) + \$120,000 architect’s professional services)

Additional Related Costs: \$1,350 asbestos testing

Total Projected Project Cost: \$1,471,520

Final Actual Project Cost: \$1,480,800

Project Cost Variance: \$9,280 (\$10,000 construction change directive less \$720 as the architect’s actual expenses were less than the budgeted amount)

Location: 1501 Ave. U, Riviera Beach, FL 33404

Land Size: 17.52 acres

Building/Addition Size: 85,600 sq. ft

Construction Type: New Modified Bitumen Roof System

Funding Source(s): Local Property Taxes

Case Study 2

Boca Raton High School Artificial Turf Replacement

Project Description: The project was to replace the existing artificial turf. The Risk & Benefits Management Department tested the existing artificial turf and determined that it had failed a drop test, deeming it unsafe for contact sports. Temporary measures were taken to allow the use of the field during the school year, but it was critical that the replacement be completed prior to the new school year. The existing field had exceeded its life expectancy and warranted replacement to provide safe conditions for the student athletes.

The District considered a design engineer, but they decided to request turf vendors to provide design-build services. The vendors provided options for either rubber-filled or wood-filled turf. The project was coordinated with school staff and the District's athletic departments. School staff chose the turf color and logos for the field. The newly installed turf was striped for both soccer and football. The soccer goals were striped for 6' soccer goals rather than the District standard 9' goals. The Building Code Services Department reviewed and inspected the work.

The District solicited bids and received three bids. They contracted with APT Acquisition Construction Corp. for \$675,512. Astroturf Corp provided architectural and design services as a component of the design-build. The vendor submitted an invoice. In May 2022, the District prepared a purchase order and paid the vendor the full amount due.

There were additional project costs of \$13,359, which included \$5,325 to Terracon for testing services and \$8,034 to Varsity Brands for field painting services. The District expected these costs, but the staff accounts for these costs separately from the turf replacement project cost.

The District reflected on the challenging timing of the project. Taking the football field out of service was time sensitive. It was challenging to complete the project prior to the start of SY 2022-23. Staff reflected that funding and permitting occurring later than expected did not allow staff to order and receive materials at the beginning of the summer. Earlier implementation could allow the full summer break to complete the project.

Project Start Date: May 16, 2022

Projected Completion Date: The District did not designate a specific date but required that the contractor complete the project prior to the start of the school year. The project was completed prior to the start of school.

Final Actual Completion Date: August 5, 2022

Projected Project Cost: \$675,512

Additional Related Costs: \$13,359 (\$5,325 to Terracon for testing services and \$8,034 to Varsity Brands for field painting services)

Total Projected Project Cost: \$688,871

Final Actual Project Cost: \$688,871

Project Cost Variance: \$0

Location: 1501 NW 15th Ct. Boca Raton, FL 33486

Land Size: 35.64 acres

Building/Addition Size: N/A

Construction Type: Artificial Turf Replacement for Football Field

Funding Source(s): Local Property Taxes, Program 8433 - Athletic Facilities & Playfields

Case Study 3

Okeehetee Middle School Facility Renovations

Project Description: The project was to conduct a series of renovations in 15 areas, including the following: bleachers, building envelope, compliance, custodial equipment, fencing, fire/life/safety, furniture & equipment, HVAC, intercom/sound systems, interior repairs & improvements, lighting, parking lot, playfields, exterior repairs & improvements, plumbing and roofs. The staff completed the work on an active campus using two summer sessions and after hours during the school year to perform work that would have been disruptive to student learning.

Prior to starting this project, the District conducted facility condition assessments on all facilities. They prioritized the projects based on the assessed needs of each facility. The assessments were based on maintenance issues that had been deferred. One unique site condition was that the play courts were on land owned by the local municipality. The District and the municipality had an interlocal agreement to share use and maintenance of the tennis courts, basketball courts, track, and field facilities.

The facility renovation projects address aging components and delayed maintenance of the schools. The District planned the projects for each year based on the sales tax revenue that was anticipated each year, but a line of credit was in place to expedite funding in case a project needed to be completed ahead of schedule.

In August 2018, the District contracted with Song & Associates for the architectural design and services at a cost of \$565,658. Mechanical engineering services was with SGM Engineering for \$120,000, included in the architect’s contract. The District contracted with State Contracting & Engineering for a total GMP of \$6,019,462, including \$65,659 in preconstruction and \$5,953,803 in construction costs. The Building Code Services Department reviewed the plans for compliance with the building codes and District specifications. During design development, there were concerns that not all the desired work could be performed within the established budget. Several items were included in the GMP as “add alternates” and these items were added to the project. As a result, five construction change directives were implemented for a net total impact of \$737,993. There were two construction change directives that had a cost, and three construction change directives that had a credit impact.

The District completed the project several months later than expected primarily due to the construction change directives being added to the project, but the impact was not substantive. The District reported that the lessons learned from the completion of the renovations were used to guide the design and construction implementation of other “sister school” prototypes. This will maximize the opportunity for future efficiency.

Project Start Date: April 20, 2019
Projected Completion Date: November 25, 2020
Final Actual Completion Date: February 4, 2021
Projected Project Cost: \$6,019,462 construction GMP
Additional Related Costs: \$0
Total Projected Project Cost: \$6,019,462
Final Actual Project Cost: \$6,757,455
Project Cost Variance: \$737,993 construction change directives
Location: 2200 Pinehurst Drive West Palm Beach, FL 33413
Land Size: 17.48 acres
Building/Addition Size: 178,042 sq. ft
Construction Type: Renovations
Funding Source(s): Sales Tax Minor Projects

1.6 COMPETITIVE PROCUREMENT

Subtask 1-6: Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements – Overall Conclusion: (Meets)

OBSERVATION: Purchasing policies exist as well as documented procedures for departments and schools to utilize when making purchasing decisions. The processes in place have enabled the District to purchase goods and services in a cost effective and compliant manner.

Board Policy 6.14 Purchasing Department and the Purchasing Procedures Manual provide guidance to take maximum advantage of competitive procurement, volume discounts, and special pricing

agreements. Both emphasize ethical conduct and the procurement of goods and services based on obtaining the highest quality goods and services at the lowest possible price. Users have access to the procedures and also receive training as needed.

The Mission statement contained in the Purchasing Procedures Manual is as follows:

The Purchasing Department is dedicated to providing professional and efficient procurement services and supports the activities of the School District, which includes: education, financial responsibility and community service, through contracting for all commodities and services; by maintaining procedures which foster fair and open competition, inspiring public confidence that all contracts are awarded equitably and economically; and by acquiring the greatest possible value and quality in the services and products purchased, with a timely delivery.

The purchasing thresholds and related requirements in policy are as follows in **Exhibit 1-25**.

Exhibit 1-25
Competitive Procurement Thresholds
FY 2023

Threshold	Requirement
\$1,000	Minimum amount processed by Purchasing
Over \$1,000 and less than or equal to \$5,000	No quote required; requisition must be sent to Purchasing for review
Over \$5,000 and less than or equal to \$50,000	Must have a minimum of three competitive quotes, two from minority vendors
Over \$50,000	Requires a competitive sealed bid, RFP or ITN to be released by Purchasing
Exempt from competition	Educational services, copyrighted materials, professional services, emergency
Blanket Purchase Order	If issued for over \$5,000 must be against a current contract
Technology item	Must be approved by the Technology Clearinghouse Committee (TCC) or be on the approved Information Technology product list
Changes to school building/site	Must be approved by the Facilities Services Department

Source: PBCSD Purchasing Manual, FY 2023.

Approval authority levels are as follows:

- Up to \$25,000 - Purchasing Agent
- Up to \$50,000 - General Manager of Purchasing/Purchasing Director
- Up to \$100,000 - Chief Financial Officer
- Over \$100,000 - Superintendent of Schools

There are also two types of cooperative purchasing that may be used by the District:

- A. *Two or more jurisdictions combine their requirements into a single request for bids.* One of the participants serves as lead jurisdiction and performs the administrative details of preparing and issuing bid documents, analyzing bids, and recommending award of a contract. The other participating jurisdictions *commit* to using the resulting contract for their requirements to be purchased.

- B. *"Riding" or "piggybacking" another jurisdiction's contract.* The vendor must agree to offer the commodities to the "riding" jurisdiction at the same terms and conditions as were offered to the contracting jurisdiction.

OBSERVATION: The Purchasing Manual also describes the processes and procedures for the use of the Purchasing Card (P-Card).

The School Board has authorized the use of a Purchasing Card to expedite small dollar purchases for materials, supplies, and other items needed for daily operations or for authorized travel. The P-Card represents another step-in simplifying District financial transactions and saving on administrative costs while offering schools/departments broad choices of card-based services. P-Cards are issued to school and department staff as an alternative method for making purchases.

This Purchasing Card Program is designed to empower selected school and department employees to make purchases equal to or less than \$1,000 per vendor, per day in accordance with District purchasing policies, procedures, and guidelines. The goals of this program include the following:

- Allow a convenient and expedient method of purchasing small items and approved travel expenses.
- Offer an efficient, low-cost procurement and payment mechanism which significantly shortens the time between need and acquisition while providing management with monthly reports.
- Streamline payment process and reduce administrative costs for acquisitions of certain supplies.
- Provide flexibility to schools and departments to obtain authorized materials and supplies.

Robust procedures and a designated P-Card Administrator at each school or department to manage the program lends to strong controls over the P-Card purchases. Limitations have been established for single (per vendor per day) and monthly transaction credit limits and the types of vendors from whom purchases can be made.

OBSERVATION: The Purchasing Department has a "Doing Business with the District" page on the Website that provides valuable information for vendors, potential vendors, and staff.

Some of the data available includes:

- Awarded Solicitations
- Upcoming Solicitations
- Fingerprinting and Badges Information
- Tax Forms required
- Purchasing Manual
- Office of Diversity-Account Registration and Access

The organization of the page and the provided links encourage vendor participation and competition.

OBSERVATION: The Facilities Construction Department negotiates direct owner purchases of construction materials, taking advantage of the tax-exempt status and saving the sales tax expense.

The Department develops construction contracts to have separate purchase orders for purchases of high dollar value construction-related goods.

Facilities Construction Purchasing tracks the direct owner purchases separately within the guaranteed maximum price structure. The Department reported that they calculate the sales tax savings at 7 percent of the first \$5,000 on each purchase order and 6 percent thereafter. They track the expenses by project over the life of the project.

Exhibit 1-26 provides the FY 2023 sales tax savings by project.

**Exhibit 1-26
PBCSD Project Sales Tax Savings
FY 2023**

Project Name	6% sales tax savings
Blue Lake Elementary School	\$49,036
Delray Gym Renovation	\$13,939
Delray New Building	\$27,761
Dr. Joaquin Garcia High School	\$451,659
Grove Park Elementary School Modernization	\$207,212
Jupiter Middle School Facility Renewal	\$52,976
Melaleuca Elementary School Modernization	\$241,268
Melaleuca Elementary School Renovation	\$22,210
Pine Grove Elementary School Modernization	\$265
Pine Grove Elementary School Renovation	\$177
Royal Palm Beach High School Facility Renovation	\$2,945
West Boynton Middle School	\$478,061
Grand Total	\$1,547,508

Source: PBCSD Estimated Sales Tax Savings, FY 2023.

The Facilities Construction Department reported that they calculated 6 percent for this estimate to be conservative. Based on this estimate, they saved more than \$1.5 million.

OBSERVATION: Technology-related procurements are vetted through the Technology Clearinghouse Committee prior to authorizing non-standard purchases.

The Technology Clearinghouse Committee (TCC) is made up of stakeholders representing core groups within the overall District hierarchy, including District leaders, General Counsel, principals, and representatives from the academic, business, and IT divisions and departments. The Committee meets regularly to review all proposed non-standard technologies prior to purchase and then recommends action to the Chief Information Officer.

In PeopleSoft, there is a section called the Marketplace where preapproved vendors with contracts for goods or services are listed. If a department or school wishes to purchase technology-related hardware or software, they can do so as long as the standard goods or services are available through the Marketplace.

If a purchase is for goods or services not in the Marketplace it is considered a non-standard technology request, and the department must send a written request through the TCC for approval. The TCC meets every week but takes up academic hardware and software every other week with all other purchases considered at the alternating week's meeting.

TCC's review examines the product from two distinct perspectives; functional and technical. The academic and business representatives ensure the proposed technology serves the function intended, without duplication. The Information Technology representatives determine the technical aspects for integration, compatibility, scalability, bandwidth, Total Cost of Ownership, training, and technical support.

There is a form that the requestor must complete explaining the need, and whether there will be a need to access or interact with student data. If student data is accessed, the form requires additional information regarding provisions for data security and the like which the General Counsel reviews.

If someone attempts to initiate a non-standard technology purchase without first going through the TCC, PeopleSoft recognizes the special request and forwards the requisition to IT's Purchasing staff and Purchasing forwards the request to the TCC.

The Committee meets regularly to review all proposed non-standard technologies prior to purchase to determine if the hardware or software is compatible with existing systems, can be supported by existing staff, is a cost-effective purchase, is educationally appropriate, will not compromise security integrity, particularly if it involves student records, and the like.

The TCC group will also attempt to locate similar items on the Marketplace that might serve the needs of the requestor. An example was given of a request for a GIS system. The group found a compatible unit with the same capabilities on the Marketplace at a lower cost.

While there are occasionally technology-related purchases that have not gone through this process, management in Information Technology as well as Academic Technology said the process is sound and the TCC feedback has prevented inappropriate and unsustainable purchases.

***CHAPTER 2:
PROGRAM DESIGN AND
STRUCTURE***

2.0 PROGRAM DESIGN AND STRUCTURE

Chapter 2 presents findings related to program design and structure. As part of the audit, Ressel & Associates examined the organization and management structure of the District as a whole and the component units within the organization that are now or will be responsible for the program areas identified in the Surtax Resolution including Facilities and Maintenance, Safety and Security and Technology. The examination included contracted and other external services that are now or will be used in the implementation of the projects outlined in the Resolution.

The specific audit evaluation tasks performed include.

- 2.1 **Organization Structure** - Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs; and
- 2.2 **Staffing Levels** - Assess the reasonableness of current program staffing levels given the nature of the services provided, program workload, and accepted industry standards and best practices.

Finding on program design and structure: Partially Meets

At the leadership level the organization has clearly defined units with minimal overlapping functions or administrative layers. However, title confusion with Chiefs reporting to Chiefs blurs the chain of command. *Ressel & Associates recommends adjusting the titles of the Chiefs at the lowest salary level to clarify the chain of command.*

The safety and security program area is not functionally aligned, but this structure appears to be working effectively for PBCSD. *Ressel & Associates recommends additional collaboration among the various departments is needed to ensure continuity of programs and services.*

In addition, Ressel & Associates recommends that the organization charts in the Facilities Management Division be revised to accurately reflect the reporting structure.

The Technology function is understaffed based on industry standards; however, campus and departmental customers give the operation high ratings. *Ressel & Associates recommends continual monitoring of technology-related staffing levels based on emerging technologies and the total number of devices being supported to ensure technology staffing remain adequate.*

Staffing in the Transportation, Police and certain Facility and Maintenance areas is hindered by hard to fill vacancies, however, the District has taken a proactive approach to recruitment which is having a positive effect. The District has comprehensive staffing allocation formulas at the campus level and has prioritized staffing levels in certain operational areas such as School Safety and Wellness programs.

Findings by Research Subtask:

Subtask 2.1 - *Organization Structure – Partially Meets*

Subtask 2.2 - *Staffing Levels – Partially Meets*

2.1 ORGANIZATION STRUCTURE

Subtask 2-1: Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs – Overall Conclusion: (Partially Meets)

2.1.1 District Support for Areas Under Review

OBSERVATION: The overall organization at the leadership level has clearly defined units that minimize overlapping functions and excessive administrative layers.

As shown in **Exhibit 2-1**, the lines of authority up to the Superintendent are clear and the Superintendent's span of control with nine direct reports is manageable.

The Superintendent's direct reports make up the Superintendent's Leadership team and include the following:

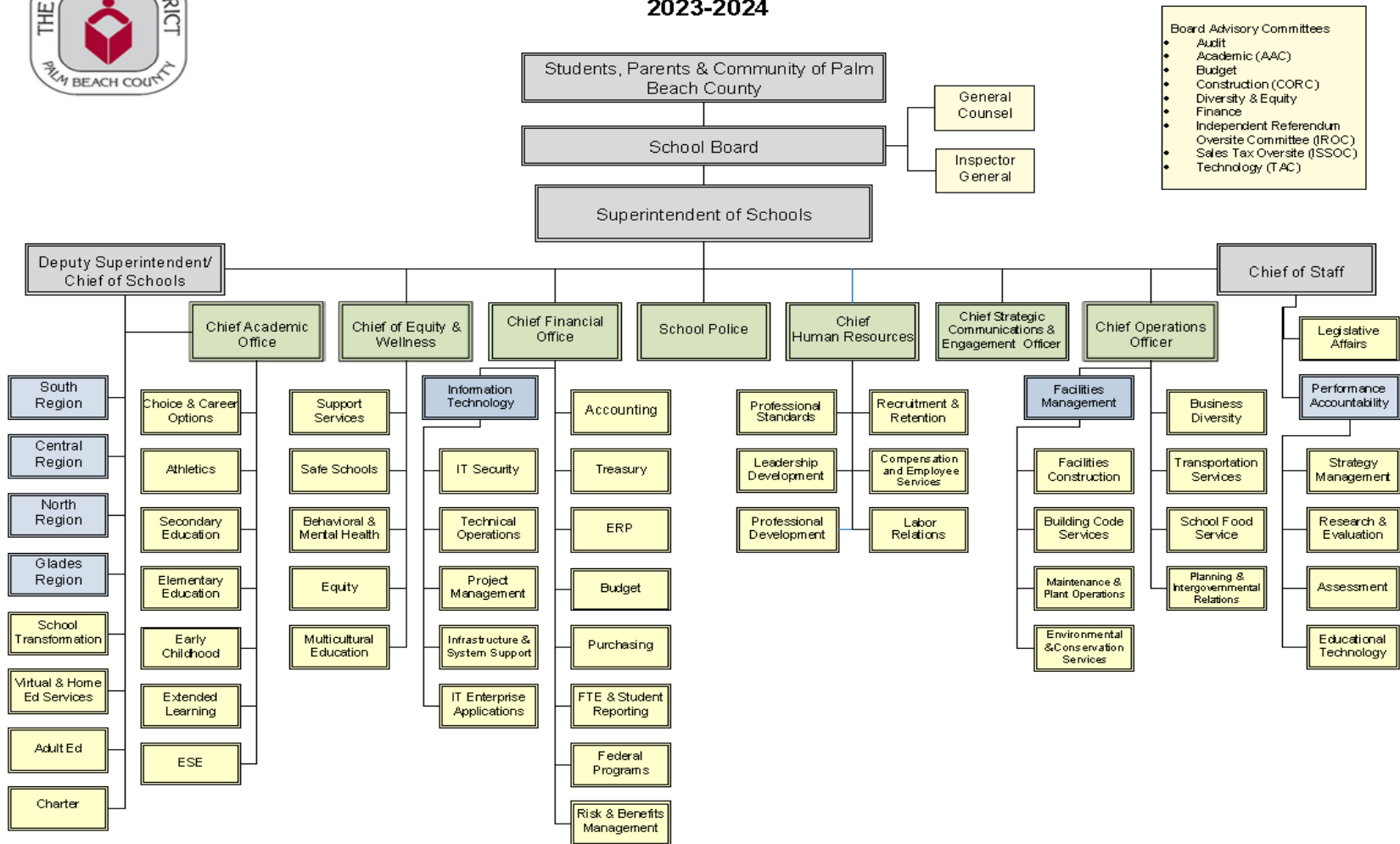
- Deputy Superintendent, Chief of Schools
 - Chief Academic Officer
- Chief of Staff
- Chief Equity and Wellness
- Chief Finance Officer
- Chief School Police
- Chief Human Resources
- Chief Strategic Communications & Engagement
- Chief Operations Officer

The Deputy Superintendent, Chief of Schools is responsible for oversight of all the District's schools, which are subdivided into four regions: South (62 schools), Central (64 schools), North (46 schools) and Glades (13 schools). Each region is overseen by a Regional Superintendent with a staff of Instructional Superintendents assigned to work directly with each of the schools within the region. Based on the geographic size and number of students and schools served, the regional structure provides control, support, and coordination for all District schools. The Chief Academic Officer reports to the Deputy Superintendent and is responsible for ensuring that quality academic programming is offered to all students. Areas of responsibility include Elementary Education, Secondary Education, Career and Technology, Exceptional Student Education, Early Childhood Education, Athletics, Choice, and Extended Learning.

Exhibit 2-1 Palm Beach County Public Schools Leadership Organization



School District of Palm Beach County 2023-2024



Source: Palm Beach County Public Schools, May 2024

The program areas of School Buildings and Facilities and School Bus Transportation are aligned under the Chief Operations Officer. The technology function is aligned under the Chief Financial Officer (Information Technology – infrastructure, hardware, software, and user support) and the Chief of Staff (Educational Technology -educational application of technology). The two departments are housed in close proximity within the Administration Building and work collaboratively with each group understanding their role and responsibility.

The school safety and security function is overseen by the School Safety Specialist housed in the School Police Department and School Police are responsible for staffing, training, and monitoring of Safe School Officers in the schools. Under the Chief of Equity and Wellness are components of the school safety function including discipline management, mental health and wellness and training and intervention relating to school safety. The Equity and Wellness Division also oversees alternative education programs. While this program area is not functionally aligned, the review team found that each unit had clearly defined areas of responsibility with few overlapping functions that would result in excessive administrative costs.

As discussed, the review team found that the overall organization at the leadership level has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.

OBSERVATION: While salary schedules differentiate between operational levels of responsibility for Chief positions, the titles themselves blur the lines of authority.

The organization charts at the leadership and departmental levels have instances where a Chief reports to an organizationally higher-level Chief. While the differences in pay and responsibility may not be apparent on the organization charts, a review of the job descriptions shows the pay differential. For example, the Deputy Superintendent/Chief of Schools and the Chief of Staff are at the S13 salary level. Both of these positions have a Chief position reporting to them at a salary level S11 or S12, which may be appropriate given the designated titles that are generally at the highest levels of the organizations.

The Chief Information Officer (CIO) reports to the Chief Finance Officer (CFO). The job descriptions for those positions show the CIO is paid at the S11 salary level while the CFO is paid at the S12 level. This same relationship exists between the Chief of Facilities Management (salary level S11) who reports to the Chief Operations Officer (salary level S12).

Below the second level of Chief positions, the hierarchy of titles is clear:

- Executive Director (salary level S10)
 - Director (salary levels S8 to S10)
 - General Manager (salary level S5)
 - Manager (Salary level S4)

As shown, there is overlap between the Executive Director salary level and the highest salary level of Director, however, in no instances did the review team find that a director reported to a director position.

According to the Superintendent, the District established this Chief structure because there was, at one point, a proliferation of positions called Assistant Superintendents. The District adopted the title of Chief for these positions, and the administration established three categories of responsibility and salary levels to differentiate between the responsibility levels. Maintaining a clear hierarchy within the leadership is important for both internal staff and external stakeholders. Within the Police Department, for example, under the Chief positions there is a Deputy Chief and two Assistant Chief positions, which clearly illustrate the leadership hierarchy.

Leon County Public Schools uses the Assistant Superintendent designation at the highest level with Executive Directors and Directors below that level. Broward County Public Schools uses the Deputy Superintendent/Chief model with Associate and Assistant Superintendent positions below the Deputy/Chief positions. Duval County Public Schools use a combination of Chief and Assistant Superintendent positions at the highest level, with Executive Directors and Directors reporting to those positions.

Given the three clear salary levels within the Chief title, establishing a naming convention for those positions at the S11 salary level to Assistant Superintendent, Associate Chief or a similar title would more accurately reflect the chain of command within the leadership organization.

RECOMMENDATION

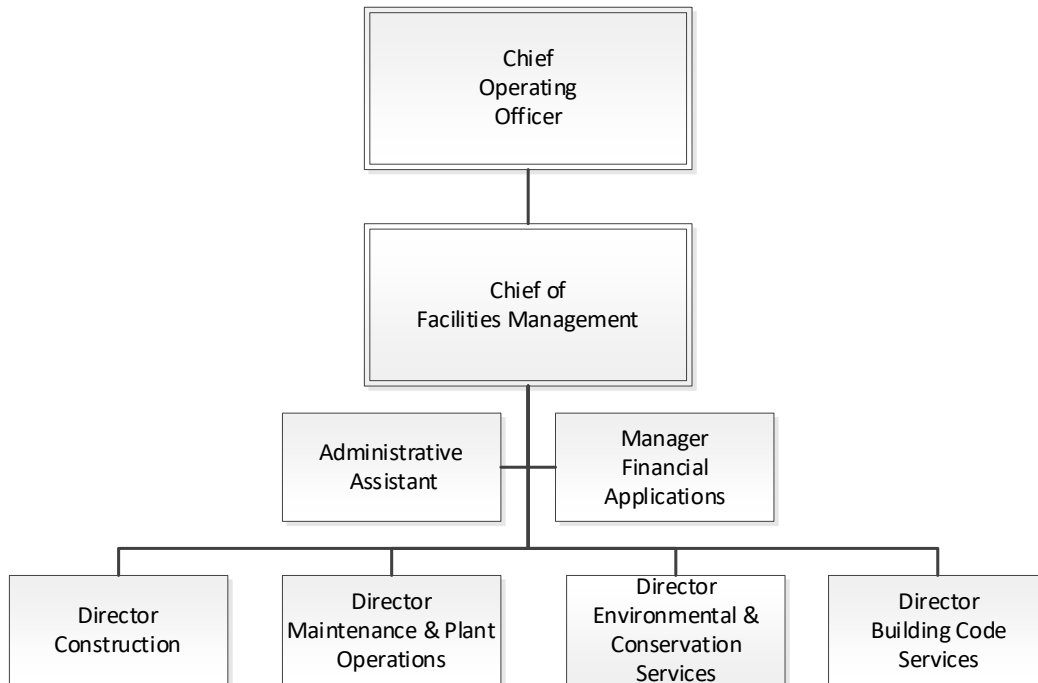
Recommendation 2-1: Evaluate changing the Chief titles at the S11 salary level to differentiate the hierarchy within the organization and reflect the chain of command.

2.1.2 School Buildings and Facilities

OBSERVATION: The Facilities Management Division has four major organizational departments with clearly defined roles.

The Facilities Management Division reports to the Chief Operations Officer. Within the Division there are four Departments with unique and specific roles including Facilities Construction, Building Code Services, Maintenance & Plant Operations, and Environmental & Conservation Services. (**Exhibit 2-2**)

Exhibit 2-2 Facilities Management Division Organization



Source: PBCSD, May 2024.

Each Department has a Director position as the leader. There are 450 staff in the Facilities Management Division.

The Facilities Management Division ensures safe and secure facilities and encourages positive learning environments through the planning, design, and construction of educational and ancillary facilities. They oversee and monitor the construction of new schools, as well as the renovations and remodeling of existing schools from conception and acquisition of design, through bidding, construction, and occupancy, for contract compliance and project performance.

The Facilities Construction Department collaborates with various departments to ensure work on projects is being performed within the boundaries of cost, schedule, and scope.

The Building Code Services Department reviews construction plans, issues building permits and conducts inspections; conducts required annual fire safety and comprehensive safety inspections; develops and maintains the District construction design criteria and master specifications; maintains the archive of completed construction drawings and construction specifications. It assists schools and departments by providing in-house architectural and engineering design and support.

The Maintenance & Plant Operations Department handles all routine and emergency work orders, requests for facility modifications, citations from the Comprehensive Safety Inspection Reports, Indoor Air Quality Reports, and Health Department Reports. The Department is grouped into 12

zone teams, each serving specific geographical areas within the District. Teams include carpenters, plumbers, painters, roofers, fence technicians, electricians, and HVAC technicians.

The Environmental & Conservation Services Department ensures compliance with environmental rules and regulations, indoor air quality, chemical waste management, emergency response, infectious disease, and healthy-school initiatives. The Department is a regulator, trainer, and in-house consultant to provide environmental compliance solutions. They manage sustainability and conservation programs, including waste reduction and recycling, energy and water conservation, and "green" practices.

OBSERVATION: The organizational charts for the Facilities Management Division and the Facilities Construction Department are not consistent with the actual reporting roles for the financial staff.

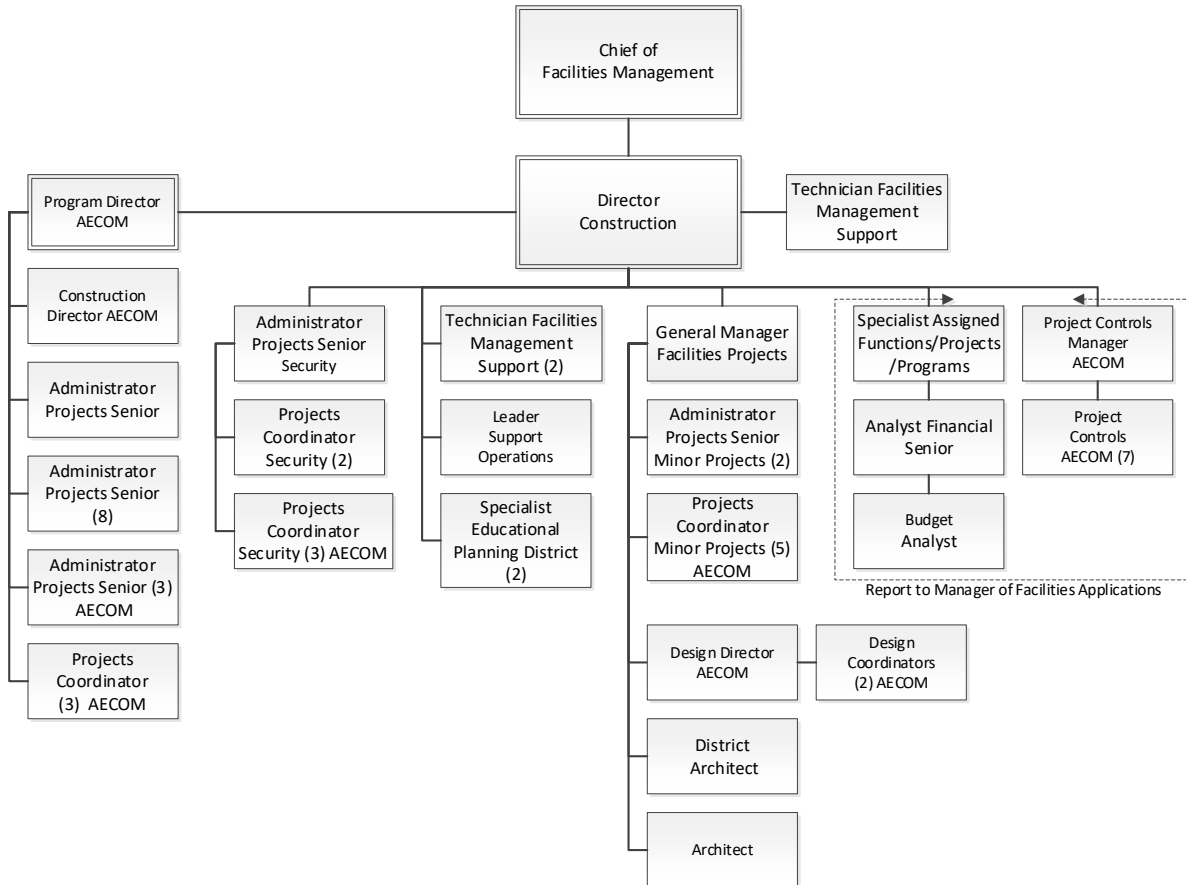
The District has organized its financial oversight for facilities-related projects in both the Facilities Management Division and the Facilities Construction Department.

There is a financial position in Facilities Management - the Manager of Financial Applications. The position reports directly to the Chief of Facilities Management. Based on the organization chart shown in **Exhibit 2-2** shows that the Manager of Financial Applications has no direct reports. In reality, the position supervises the following 11 staff located in the Facilities Construction Department:

- Specialist Assigned Functions/Projects/Programs
- Senior Financial Analyst
- Budget Analyst
- Project Controls Manager - AECOM
- Project Controls (7 staff) - AECOM

Exhibit 2-3 illustrates the organization structure for the Facilities Construction Department. Based on the organization chart, the 11 financial-related staff report to the Director of Construction, not to the Manager of Financial Applications.

Exhibit 2-3 Facilities Construction Department Functional Organization May 2024



Source: PBCSD, May 2024.

The financial oversight duties for all the positions includes:

- manage project funds correctly;
- ensure senior project administrators have a sufficient budget to implement the projects;
- encumber funds for projects;
- prepare purchase orders timely;
- ensure project managers complete the work; and
- pay vendors timely.

The Director of Construction confirmed that these positions do not report to him. The Manager of Financial Applications confirmed that the positions report to him, and he conducts their performance evaluations. Not having the organizational chart consistent with the actual reporting practice could create confusion for patrons and vendors.

The U.S. Chamber of Commerce's report, "Building Your Team: How to Create an Effective Company Reporting Structure," reflects on the importance of ensuring the reporting structure is

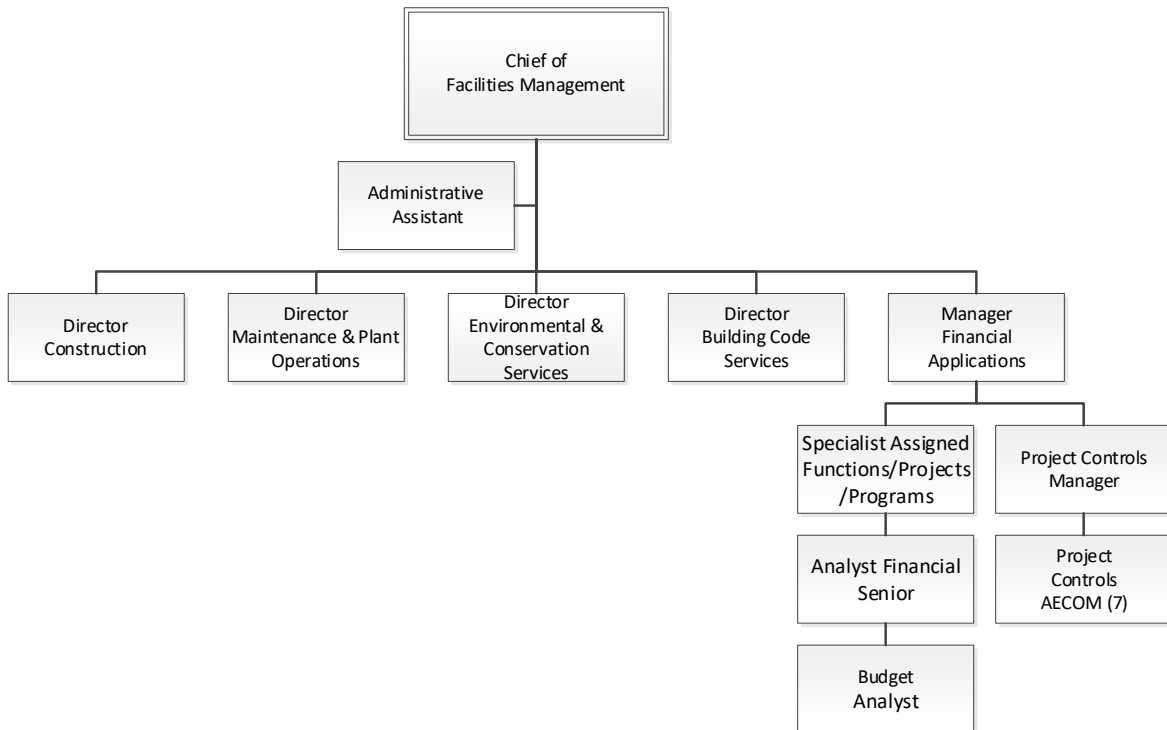
clear, including the organization chart. The report says, "Documenting the reporting structure makes it easy to spot where there's a bottleneck due to the lack of resources or an overloaded manager."

RECOMMENDATION

Recommendation 2-2: Correct the organization chart to accurately reflect the positions that report directly to the Manager of Financial Applications.

Exhibit 2-4 illustrates the proposed revised organization structure for the Facilities Management Division. With this new structure, the 11 financial-related staff would report to the Manager of Financial Applications.

**Exhibit 2-4
Proposed Facilities Management Division Functional Organization
June 2024**



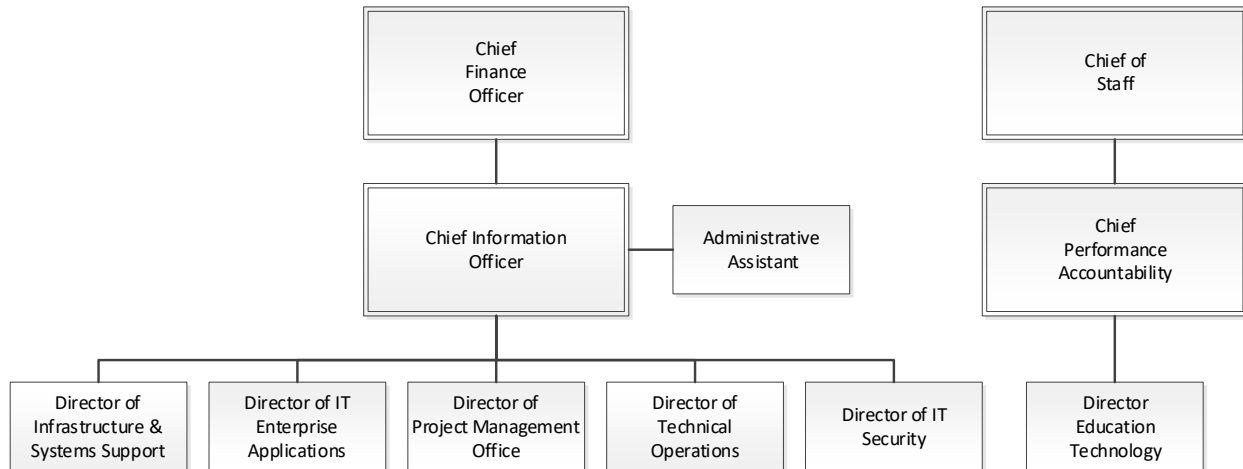
Source: Developed by Ressel & Associates based on organization chart provided by PBCSD, June 2024.

2.1.3 Classroom Technology and Equipment

OBSERVATION: The division of duties between the Information Technology and Educational Technology Departments, which report through different Chiefs, appear clearly defined and appropriate.

The Information Technology Department maintains the District’s academic and administrative hardware and software and provides districtwide technical user support. The Educational Technology Department reports up through the Chief of Performance Accountability to the Chief of Staff and oversees the delivery of curriculum and educational services in the classroom including devices to aid the teacher in the delivery process, such as SMART Panels and audio devices. **Exhibit 2-5** illustrates the organization structure.

**Exhibit 2-5
Information/Educational Technology Functional Organization**



Source: Compiled by Ressel & Associates from Organization charts provided by PBCSD, May 2024.

The staff in the Educational Technology Department are primarily educators while the staff in the Information Technology Department are technical experts. Within Educational Technology there are four functions or teams that facilitate projects and programs but also spend time on campuses working with teachers and staff.

- **Facilities and Facility Construction Team** – this group works with the Facilities and Maintenance Department to ensure that new construction and classroom facility renovations are laid out in a way that the teacher will want it and works best for instructional delivery.
- **Interactive Classroom Team** – this group orders, tracks and facilitates installation of hardware such as SMART panels, audio enhancements, and other peripherals in support of classroom instruction
- **Digital Curriculum Team** – this team provides digital access to content for students and teachers, including, but not limited to Teaching with Technology Trailblazers, Google Workspace including Google Classroom, Technology Conference, i-Ready, Blender, Adobe Connect, interactive classroom, Reading Counts, Clever, BrainPop, and online textbooks,.
- **Special Projects/Training Teams** - this team oversees special projects and trains extensively on supported programs, produces online and in-person training materials, and offers support and guidance to teachers and school leaders on the effective use of technology.

The Information Technology Department has five units that each handle specific areas of the technology function but work collaboratively among the units as needed:

- **IT Enterprise Applications** - provides support for enterprise educational and business applications for students, parents, and staff such as the Student Information System (SIS), Google Apps for Education, Gmail, Google Classroom for Chromebooks, and the District Portal.
- **IT Infrastructure, Systems Support** - provides the foundation for technology required in today's classrooms and administrative centers. The infrastructure, both wired and wireless, is designed to be robust, yet flexible as the District shifts toward new technology.
- **IT Project Management Office (PMO)** - provides project management services for technology-related projects using standards and best practices from the Project Management Institute (PMI).
- **IT Security** - provides support and oversight for the District's information security to mitigate security risks and safeguard the District's data against unauthorized use, disclosure, modification, damage, or loss.
- **IT Technical Operations** - provides multiple sections/functions including the IT Service Desk, Audio Visual Support, Computer Field Support, Records Management, Forms Management, and Document Management systems.

The two technology functions are physically located in close proximity and continually work together to manage implementation of projects and discuss mutual needs. Both areas contributed to the writing of the long-range technology plan which is linked to the districtwide Strategic Plan's goals for academic improvements. During interviews, the review team found that key staff in both areas had a clear understanding of the division of duties between the two areas, as well as their dependencies.

2.1.4 School Safety and Security

OBSERVATION: The Safety and Security function is not aligned organizationally under a single department but rather is carried out primarily by the School Police Department and the Equity and Wellness Department with staff in multiple other areas responsible for each of the legislative Safety and Security mandates.

The designated School Safety Specialist is the Deputy Chief of Police and by Policy 2.3818: School Safety Requirements and Monitoring is responsible for oversight of all aspects of school safety and security within the District:

This policy applies to the School Safety Specialist of the Palm Beach County School District who is responsible for the oversight of all aspects of school safety and security within the District. The School Safety Specialist also serves as the District's liaison with local law enforcement agencies and other national, state, and community organizations in matters of school safety and security.

Included in that policy is a long list of responsibilities including policy review, staffing allocations, state reporting, security risk assessments, ensuring various types of training, overseeing charter school requirements, and more.

One of the main contributors to the safety and security function is the Equity and Wellness Division. The Safe Schools Department under the Chief of Equity and Wellness is responsible for:

- Student Code of Conduct
- Positive Behavioral Support and Proactive Classroom Management
- Threat Assessment
- Attendance/Truancy
- Medically Vulnerable People/Homeless Support
- Safe Schools Ambassadors/Teen Mental Health First Aid
- Teen Parent Program

The Support Services Department under the Chief of Equity and Wellness is responsible for:

- Alternative Education Schools
- Alternative Education Assignment and Compliance Services
- Department of Juvenile Justice/Youth Services
- Behavior Coaches supporting high need schools

Exhibit 2-6 shows the individual or department responsible for each section of Florida State Board of Education (SBE) Rule 6A-1.0018, School Safety Requirements and Monitoring, which is a major factor in the administration of School Safety Programs in Florida. As the chart shows, the responsibilities of SBE Rule 6A-10018 are spread among several departments and divisions as follows:

- Deputy Superintendent/Chief of Schools
- Chief Financial Officer
 - Benefits and Risk Management
 - Chief Information Technology
 - Webmaster
- Chief of Equity and Wellness
 - Safe Schools Department
- Chief of Human Resources
- School Police
 - Safe Schools Specialist

**Exhibit 2-6
PBCSD Safety Requirements and Monitoring
FY 2023-FY 2024**

Section	Topic	Requirement	Assigned Individual/ Department/Division
3	District Contact Information	<ul style="list-style-type: none"> Report and update contact information for School Safety Specialist 	School Police
4	Monitoring by the District School Safety Specialist	<ul style="list-style-type: none"> Supervision and oversight of Safe School Officers Review policies and procedures of school district and charter schools 	School Police
5	Monitoring by the Office of Safe Schools	<ul style="list-style-type: none"> Monitoring compliance with safe schools guidelines, visits, website reviews, etc. Keeping records to evidence monitoring Deficiency notification Policies regarding deficiency notification process Response to deficiency notifications 	Equity and Wellness, Safe Schools Department School Police
6	Safety Requirements	<ul style="list-style-type: none"> Monitor Safety Requirements 	Benefit and Risk Management Department
7	Safe-school officer	<ul style="list-style-type: none"> Assigning at least one School Safety Officer to each school 	School Police
8	Alyssa’s Alert.	<ul style="list-style-type: none"> Implement a mobile panic alert system 	Human Resources – distributes badges School Police, Information Technology – system support Deputy Superintendent Chief of Schools
9	FortifyFL	<ul style="list-style-type: none"> Post and promote the FortifyFL tip line 	School Police Webmaster Human Resources
10	Threat management	<ul style="list-style-type: none"> Policies and procedures for threat management Parent notification process 	Human Resources Equity and Wellness
11	SESIR	<ul style="list-style-type: none"> Designate persons responsible for SESIR reporting 	Equity and Wellness School Police
12	Zero-Tolerance Policies and Agreements with Law Enforcement.	<ul style="list-style-type: none"> Zero-tolerance policies, Agreement with the County Sheriff’s Office and local School Police for reporting acts Cooperative agreement with the Department of Juvenile Justice regarding enforcement 	Equity and Wellness
13	School Security Risk Assessments and the FSSAT	<ul style="list-style-type: none"> Complete a school security risk assessment on or before October 1 at each public school in their district using the FSSAT Report by October 15 each year in the FSSAT Provide recommendations to the district school board and the district school superintendent Submit a district best-practices assessment in the FSSAT which includes the school security risk assessment findings and recommendations as 	School Police

**Exhibit 2-6 (Continued)
PBCSD Safety Requirements and Monitoring
FY 2023-FY 2024**

Section	Topic	Requirement	Assigned Individual/ Department/Division
14	First Responders’ School Safety Recommendations	<ul style="list-style-type: none"> Coordinate with public safety agencies designated first responders to a school’s campus to tour each school’s campus once every three (3) years and to provide recommendations related to school safety Recommendations must be documented in each school’s security risk assessment within FSSAT and reported to the Board 	School Police
15	Emergency and fire-drills	<ul style="list-style-type: none"> Develop policies and procedures Schools complete after-action reports. Types of drills: <ul style="list-style-type: none"> Fire Emergency Active assailant drills. 	Fire – Building Code Department Emergency – School Police Active Assailant – School Police
16	Active Assailant Response Plans.	<ul style="list-style-type: none"> Three (3) strategies: evading or evacuating, taking cover, or hiding, and responding to or fighting back. All school personnel must be trained annually 	School Police
17	Reunification Plans.	<ul style="list-style-type: none"> To reunite students and employees with their families in the event that a school is closed or unexpectedly evacuated due to a natural or manmade disaster. 	School Police
18	Student Identification Cards	<ul style="list-style-type: none"> Write policies Cards issued to students in grades 6 through 12 include telephone numbers for national or statewide crisis and suicide hotlines and text lines. 	Equity and Wellness
19	Bullying and Harassment Prevention.	<ul style="list-style-type: none"> Establish policies reviewed at a minimum every three (3) years School Principal must implement the district’s policy 	Equity and Wellness
20	Youth Mental Health Awareness and Assistance Training	<ul style="list-style-type: none"> Ensure that all school personnel within the school district receive youth mental health awareness and assistance training 	Equity and Wellness
21	School Safety Specialist Training	<ul style="list-style-type: none"> Superintendent designates a School Safety Specialist for the district Within 30 days of appointment, Safety Specialists must complete mandatory training Obtain certificate in one-year and maintain it. 	School Police
22	Reporting Safe-School Officer Discipline, Dismissal or Discharge of Firearm	<ul style="list-style-type: none"> The district school superintendent must notify the Office (DOE) Safe-School Officer Discipline, Dismissal or Discharge of Firearm 	School Police
23	Charter School Safety Requirements	<ul style="list-style-type: none"> Monitoring of safety requirements for a charter school and reporting deficiencies 	School Police

Source: SBE Rule 6A-1.0018 School Safety Requirements and Monitoring, Ressel & Associates, 2024.

While this approach has its advantages, each of these groups appears to work independently with periodic meetings to address focused components of the function. **Exhibit 2-7** shows examples of meetings among staff for security and mental health cross functional collaboration.

**Exhibit 2-7
Security and Mental Health Cross Functional Collaboration
FY 2024**

Name	Description
Leadership	The Leadership weekly meeting is the Superintendent’s meeting with his chiefs, including representation from the Office of General Counsel. The agenda for the meeting is designed by all representatives bringing forward topics and issues that impact the entire district. School Safety and facility topics are discussed regularly. Decisions are made that can then be acted on by the appropriate Chief or Chiefs.
Threat Management	This meeting’s purpose is to monitor medium and high-level threats made by students across the district. The meeting also addresses new information that may have come up or any threat management-related issues that impact the District. It includes multiple departments including, Safe Schools, School Police, ESE, Mental and Behavioral Health, Legal, Support Services, Charter Schools, and others as needed.
Mental Health Collaborative	Per School Board Policy 5.20, Student Mental Health Crisis Response, there is a required monthly meeting across School District Departments and community partners to address the mental health needs of students in the schools and community. Partners include law enforcement agencies, pediatricians, mental health agencies, and multiple school district departments. The process includes a review of data on the number of students being transferred for involuntary evaluations as well as action planning on improving support.
District Level Safety	The purpose of this meeting is to address safety compliance issues across the Division of Equity and Wellness, School Police, Legal and ESE. Typical topics included, but are not limited to, SESIR, Threat Management, school discipline, and mental health.
District Security Standards Workgroup	This meeting is scheduled to take place monthly and focuses on physical security issues which are either raised by Principals or need to be discussed with Principals to obtain their feedback. The primary intent is to address districtwide security standards versus issues which are unique to any school. Topics of discussion include such issues as the types of locks placed on doors, specifications for fences, and which doors are to receive card readers.
Physical Security Coordination	This meeting is held weekly to discuss various physical security-related projects and other issues which need to be addressed on a cross-departmental basis. In this meeting staff plan and implement security projects which are initiated by either Leadership, School Board, state requirements, the District Security Standards Workgroup, or other sources. Typical topics include security cameras, fencing, window film, single points of entry, and door locks.
Deputy Superintendent’s Weekly	This is a weekly meeting that includes all Principal Supervisors (Instructional and Regional Superintendents), Chief Academic Officer, Directors of Elementary and Secondary Education, Director of Transformation, and other representatives from divisions/departments as needed. The purpose of the meeting is to ensure that students are provided with a safe, supportive, and organized environment designed to foster academic success. The Principal Supervisors and Academic Team attend every meeting to provide and receive academic updates, while other staff members are invited to address safety, security, threat assessments, mental health, etc.

Source: PBCSD Chief of Staff, 2024.

Legislative intent was for the School Safety Specialist to oversee all aspects of the program and report directly to the Superintendent to ensure that student safety is a priority; PBCSD Police Department functions with a hierarchical chain of command. School Police Policy 1.1, Organizational Structure, states:

To accomplish department goals and objectives, employees must be familiar with the organizational structure, command authority functions, activities, and services of the Department to understand its inner working and responsibilities. Employees should also understand how information and delegation of tasks flow properly via the chain of command. This formalized organizational structure will maximize efficiency and ensure the effective delivery of services to everyone served by the School District of Palm Beach County. (1)(B) The organizational structure and responsibility of the Department shall be grouped by function and delegated authority.

District leaders said they had considered making the Chief of School Police the School Safety Specialist but felt that the position had too many other responsibilities and would be unable to dedicate sufficient time to administrative and functional requirements of a School Safety Specialist. By designating the Deputy Chief to this position, the intent was to provide the position sufficient authority and resources to carry out the duties. While the Deputy Chief attended external training for an extended period, the Chief of Police served in the capacity of School Safety Specialist, with significant assistance from other staff members.

This multi-divisional approach to handling all the related safety and security functions for the District lacks coordination and cooperation between and among the various groups. Better coordination and communication between and among the groups could potentially identify redundancies in the tracking and monitoring processes as well as in the delivery of services.

RECOMMENDATION

Recommendation 2-3: Ensure that the School Safety Specialist continues to collaborate with the departments and groups responsible for carrying out compliance with all aspects of the legislative mandates of the program. .

2.1.5 School Bus Transportation

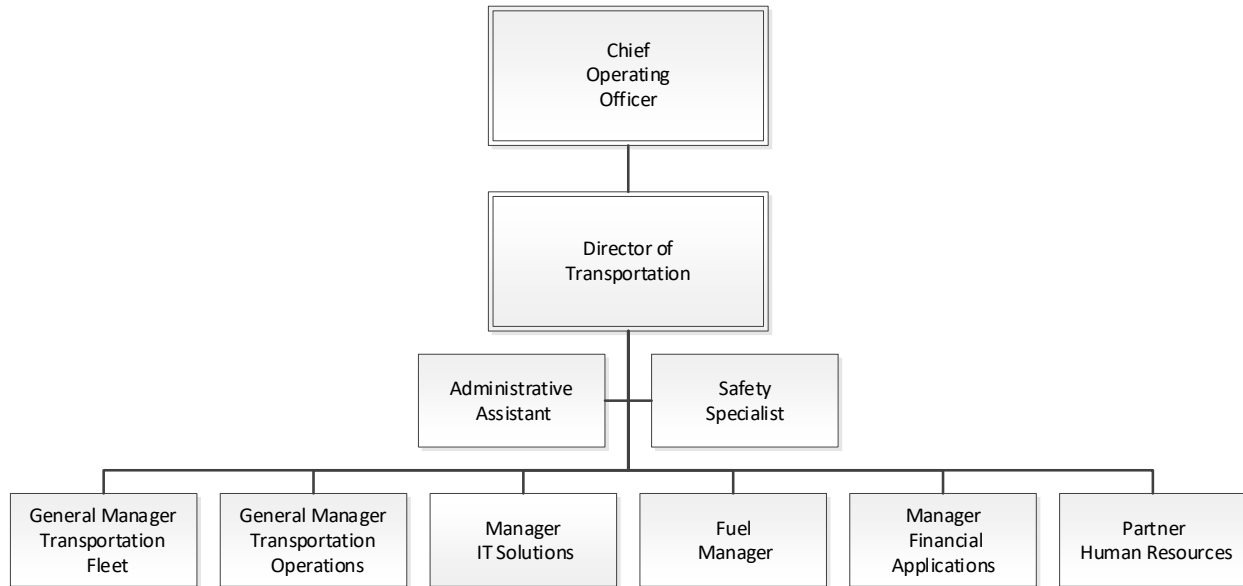
OBSERVATION: The Transportation Services Department aligns under the Chief Operations Officer (COO) and has clearly defined units that minimize overlapping functions and excessive administrative layers.

The Transportation Director reports to the COO and has six major operational areas that each have clearly defined functions:

- Transportation Fleet Operations – vehicle maintenance;
- General Transportation Operations – routing, driver scheduling, etc.;
- IT Solutions - computer hardware/software and reports management;
- Fuel Management – fueling;
- Financial Applications - payroll, purchasing, and reporting; and
- Human Resources – recruitment, hiring, and personnel actions.

Exhibit 2-8 illustrates the organizational structure of the department.

**Exhibit 2-8
Transportation Services Department Organization
June 2024**



Source: Compiled by Ressel & Associates from Organization charts provided by PBCSD, May 2024.

The Transportation Director’s Leadership Team consists of the General Manager of Operations, General Manager of Fleet Management, Human Resources Partner, and the Fuel Manager.

The Transportation Services Department has six area facilities including the Central Facility, East Facility, West Facility, North Facility, South Facility, and Royal Palm Facility where buses are maintained and compounded daily. Each facility is centrally located within each area and is overseen by an Area Team Leader. Considering Palm Beach County’s geographic size and numbers of students and schools served, the area organizational structure is efficient and provides support for all school buses and schools.

2.1.6 Bond Indebtedness

OBSERVATION: The Treasury Department reports through the Chief Finance Officer and is primarily responsible for debt management from planning and initial issuance through post-issuance requirements until debt has matured.

The Department works closely with outside professionals as needed which include; Bond Counsel, Municipal Advisor, Investment Advisor, Bank Trustee, and other required agents. The Department has considerable experience with debt management and relies on the appropriate expertise from professional advisors, as necessary.

2.2 STAFFING LEVELS

Subtask 2-2: Assess the reasonableness of current program staffing levels given the nature of the services provided, program workload, and accepted industry standards and best practices – Overall Conclusion: (Partially Meets)

2.2.1 District Support for Areas Under Review

OBSERVATION: Over the last five years, staffing levels in PBCSD have risen by 3.03 percent while student enrollment rose by 1.2 percent.

For FY 2024, PBCSD has 23,578 employees, up from 22,884 (3.03 percent) employed in FY 2019 according to staffing reports provided by the District. (See **Exhibit 2-9**)

**Exhibit 2-9
Five-Year FTE Staffing Analysis by Department**

DIVISION/SUB-DIVISION	FTE						Difference	
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FTE	%
GOVERNANCE	63	68	64	65	68	68	5.0	7.9%
School Board	11	11	10	10	10	11	-	0.0%
General Counsel	29	31	29	30	32	31	2.0	6.9%
Inspector General	19	22	22	22	23	23	4.0	21.1%
Superintendent	4	4	3	3	3	3	(1.0)	-25.0%
DEPUTY SUPERINTENDENT/ CHIEF OF SCHOOLS	18,972	19,412	19,210	19,395	19,603	19,641	668.5	3.5%
Deputy Supt/Chief of Schools	6	4	4	2	2	2	(4.0)	-66.7%
South Region - Department Based	12	12	13	13	16	14	2.0	16.7%
Central Region - Department Based	11	11	11	11	13	13	2.0	18.2%
North Region - Department Based	17	18	19	21	21	21	4.0	23.5%
Glades Region - Department Based	11	12	12	12	11	14	2.5	22.7%
School Transformation	4	3	2	2	3	2	(2.0)	-50.0%
Virtual & Home Ed	36	37	39	43	43	43	7.0	19.4%
Adult Ed - Department Based	30	26	26	32	36	35	5.0	16.7%
Charter	8	8	8	7	7	7	(1.0)	-12.5%
South Region - School Based	6,512	6,679	6,615	6,668	6,747	6,809	296.5	4.6%
Central Region - School Based	6,633	6,810	6,744	6,823	6,929	6,942	308.7	4.7%
North Region - School Based	4,786	4,862	4,793	4,839	4,851	4,849	62.2	1.3%
Glades Region - School Based	865	887	877	874	874	835	(29.3)	-3.4%
Adult Ed - School Based	40	42	46	49	49	55	15.0	37.1%
CHIEF ACADEMIC OFFICE	780	659	632	637	653	675	(104.8)	-13.4%
Chief Academic Officer	2	3	2	3	4	3	1.0	50.0%
Choice & Career Options	29	28	23	20	20	19	(10.0)	-34.5%
Athletics	2	2	2	2	3	3	1.0	50.0%
Secondary Ed	112	128	110	73	73	71	(41.0)	-36.6%
Elementary Ed				48	53	51	50.5	100%
Early Childhood	54	53	50	49	48	45	(9.0)	-16.7%
Extended Learning	32	27	27	29	34	33	1.0	3.2%
ESE	549	419	418	413	418	451	(98.3)	-17.9%

**Exhibit 2-9 (Continued)
Five-Year Staffing Analysis by Department**

DIVISION/SUB-DIVISION	FTE						Difference	
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FTE	%
CHIEF OF EQUITY & WELLNESS	249	420	412	461	457	433	184.0	73.8%
Chief Equity & Wellness	2	2	2	1	1	1	(1.0)	-50.0%
Support Services - Department Based	70	54	51	46	50	52	(17.5)	-25.2%
Safe Schools	50	44	49	82	78	60	10.0	20.0%
Behavioral/Mental Health	1	194	182	198	193	189	188.4	18837.5 %
Multicultural	94	95	97	102	107	103	9.0	9.6%
Support Services - School Based	33	32	32	32	28	28	(4.9)	-14.8%
CHIEF FINANCIAL OFFICE	374	374	363	373	376	380	6.0	1.6%
Chief Financial Officer	2	2	4	2	2	2	-	0.0%
Accounting	50	49	48	50	48	48	(2.0)	-4.0%
Treasury	8	8	8	9	9	10	2.0	25.0%
ERP System	12	12	12	12	12	12	-	0.0%
Budget	16	16	15	17	18	17	1.0	6.3%
Purchasing	49	49	47	47	47	49	-	0.0%
FTE & Student Reporting	12	12	11	11	11	11	(1.0)	-8.3%
Federal Programs	20	20	21	20	22	22	2.0	10.0%
Risk & Benefits Management	25	25	25	25	26	26	1.0	4.0%
Chief Information Officer	2	2	2	2	2	2	-	0.0%
IT Security	11	12	10	11	11	12	1.0	9.1%
Technical Operations	53	53	48	54	44	45	(8.0)	-15.1%
Project Management Office	8	8	7	7	7	8	-	0.0%
Infrastructure & Security	40	39	38	38	60	60	20.0	50.0%
IT Enterprise Applications	66	67	67	68	57	56	(10.0)	-15.2%
SCHOOL POLICE	337	430	394	395	397	395	58.0	17.2%
School Police	337	430	394	395	397	395	58.0	17.2%
CHIEF HUMAN RESOURCES	167	174	177	169	179	159	(8.5)	-5.1%
Chief Human Resources	9	19	17	2	9	10	1.0	11.1%
Professional Standards	16	19	20	19	16	17	1.0	6.3%
Leadership Development	8	11	10	10	7	5	(3.0)	-37.5%
Professional Development	17	19	26	31	35	22	5.0	29.4%
Recruitment & Retention	28	18	18	34	39	35	7.0	25.0%
Compensation & Employee Services	29	29	28	26	28	28	(1.0)	-3.4%
Labor Relations	3			3	3	3	-	0.0%
On-Leave/Reassignment	57	59	58	44	42	39	(18.5)	-32.5%
CHIEF STRATEGIC COMMUNICATIONS & ENGAGEMENT OFFICE	34	34	32	34	33	37	3.0	8.8%
Communications	17	17	16	19	19	21	4.0	23.5%
T.E.N.	17	17	16	15	14	16	(1.0)	-5.9%
CHIEF OPERATIONS OFFICE	1,847	1,892	1,788	1,793	1,708	1,728	(118.8)	-6.4%
Chief Operations Officer	6	8	6	8	7	7	1.0	16.7%
Facilities Management		3	3	3	3	3	3.0	100%
Facilities Construction	20	20	21	23	24	30	10.0	50.0%
Building Code Services	13	14	12	14	14	15	2.0	15.4%
Maintenance & Plant Operations	386	394	366	367	386	388	1.5	0.4%
Environmental & Conservation Services	12	13	13	13	13	14	2.0	16.7%
Business Diversity	10	10	9	9	9	9	(1.0)	-10.0%
Transportation	1,192	1,198	1,128	1,120	1,052	1,054	(137.7)	-11.6%
School Food Service	193	216	217	225	189	196	3.4	1.8%
Planning & Intergovernmental Relations	15	15	12	12	12	12	(3.0)	-20.0%

**Exhibit 2-9 (Continued)
Five-Year Staffing Analysis by Department**

DIVISION/SUB-DIVISION	FTE						Difference	
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FTE	%
CHIEF OF STAFF	61	66	62	61	61	63	2.0	3.3%
Chief of Staff	3	3	3	2	2	2	(1.0)	-33.3%
Performance Accountability	4	6	4	6	8	7	3.0	75.0%
Research & Evaluation	26	26	25	24	23	23	(3.0)	-11.5%
Assessment	12	14	14	13	14	14	2.0	16.7%
Educational Technology	16	17	16	16	14	17	1.0	6.3%
Total FTE District-wide:	22,884	23,530	23,133	23,384	23,535	23,578	695	3.0%

Source: PBCSD Human Resources Department, May 2024.

The number of FTE staff by Department has moved up or down overall; however, of the total 695 staffing positions that the District added over the five years, 605 FTE staff were added to the schools in the South and Central Regions of the District, while FTE staffing levels in the Glades and North Regions remained stable. The additional FTE staff in these regions were the result of the opening of three new schools and an increase in enrollment in those regions:

- Blue Lake Elementary School - August 2022 (south region)
- West Boynton Middle School - August 2023 (south region)
- Garcia High School - August 2023 (central region)

These new schools were built to relieve overcrowding in the schools in the growth areas of the District. When these schools opened, the School Board redrew the attendance boundaries of the neighboring schools to equalize the enrollments and maintain a capacity level for remaining schools. A review of capacity levels of schools in lower growth or no growth areas revealed no schools where capacity would dictate closure.

The Campus Level Personnel Resource Allocation Formulas (Staffing Plans), which are based on student enrollment projections, for Elementary, Middle, High, and K12 Schools are applied during the budget process, and then adjusted again after the 11-day student count.

Exhibit 2-10 provides an example of the FY 2024 Personnel Revenue Allocation Formula for Elementary Schools. As shown, many of the personnel allocations are based on the number of students on each campus. During the initial budget process, estimated enrollment numbers are used, however, adjustments are made following the 8-day count at the beginning of the year.

**Exhibit 2-10
FY 2024 Personnel Revenue Allocation Formula-
Elementary Schools**

Position	Allocation	Comments
Principal	1 per school	12 months
Assistant Principal	1 - 1,199 students = 1.0 1,200+ students = 2.0	206 duty days
Regular Teachers Gr K-3 Gr 4-5	1 per 18 students 1 per 22 students [roundup based on FRL %; .01 (95% or >), .25 (< 95%)] Total enrollment minus ESE and Basic Pre-K	196 duty days 196 duty days
SAI Teacher	1 per school	196 duty days
Art, Music, P.E. Teachers	1 - 598 students = 3.0 599 - 773 students = 3.5 774 - 890 students = 4.0 891 - 1,010 students = 4.5 1,011 - 1,130 students = 5.0 1,131 - 1,250 students = 5.5 1,251 - 1,370 students = 6.0 1,371 - 1,490 students = 6.5 1,491 or > students = 7.0 Total enrollment minus ESE and Basic Pre-K	196 duty days
Guidance Counselors	1 per school Includes ESE Pre-K students	196 duty days
Media Specialist	1 per school Includes ESE Pre-K students	196 duty days
School Admin Assistant	1 per school Includes ESE Pre-K students	12 months
School Treasurer	1 per school Includes ESE Pre-K students	206 duty days
Data Processor	1 per school	216 duty days
School Office Assistant (Attendance)	501+ students = 1.0 Includes both basic and ESE Pre-K students	182 duty days / 6 hours per day
School Office Assistants	1,001 - 1,250 students = 1.0 1,250+ students = 2.0	206 duty days
Media Clerk	751+ students = 1.0 Includes ESE Pre-K students	190 duty days
Instructional Technical Support Asst	1 per school	206 duty days
Custodial Staff	Formulas as developed	12 months
Behavioral Health Professional	1 per school	206 duty days

Source: PBCSD Finance Division, June 2024.

Exhibit 2-11 presents staffing trends based on information reported to the Florida Department of Education for the last three fiscal years. The Support Services category increased by 593 full-time employees, or 7.5 percent from FY 2022 to FY 2024. Within that category Student Support Services

(school psychology, school nursing, school social work, and school counseling staffing) staffing increased by 343 positions or 11.3 percent. Since COVID, this area has been an area of focus for districts nationally and continues to be a priority for PBCSD in its current Districtwide Strategic Plan. In addition, there are increases of 37 positions among skilled and unskilled workers. As discussed in **Section 2.2.2**, staffing in the Maintenance and Custodial area remain within industry standards.

**Exhibit 2-11
PBCSD Staffing Trends
FY 2022 through FY 2024**

	2021-22	2022-23	2023-24	Change	% Change
Student Enrollment From FLDOE	167,376	167,985	169,219	1,843	1.1%
OFFICIALS, ADMINISTRATORS AND MANAGERS					
Officials, Administrators and Managers-Instructional	67	67	69	2	3.0%
Officials, Administrators and Managers-Non-Instructional	146	139	150	4	2.7%
Total Officials, Administrators, Managers	213	206	219	6	2.8%
Consultants, Supervisors of Instruction	18	19	21	3	16.7%
Principal	218	218	220	2	0.9%
Assistant Principals	386	385	394	8	2.1%
Deans, Curriculum Coordinators	0	0	0	0	0.0%
Community Education Coordinators	0	0	0	0	0.0%
Total Administrative Staff	835	828	854	19	2.3%
Student to Administrative Staff Ratio	200.5	202.9	198.1		
SUPPORT STAFF					
Other Professional Staff Noninstructional	1,162	1,161	1,169	7	0.6%
Paraprofessionals	1,759	1,771	1,894	135	7.7%
Technicians	248	250	245	-3	-1.2%
Administrative Support Workers	1,436	1,462	1,510	74	5.2%
Service Workers	3,037	3,164	3,380	343	11.3%
Skilled Crafts Workers	188	188	220	32	17.0%
Unskilled Laborers	34	35	39	5	14.7%
Total Support Staff	7,864	8,031	8,457	593	7.5%
Student to Support Staff Ratio	21.3	20.9	20.0		
INSTRUCTIONAL STAFF					
Elementary Teachers (PK-6)	4,684	4,554	4,542	-142	-3.0%
Secondary Teachers (7-12)	5,061	5,013	5,175	114	2.3%
Exceptional Education Teachers	2,343	2,312	2,387	44	1.9%
Other Teachers	272	167	412	140	51.5%
Total Teachers	12,360	12,046	12,516	156	1.3%
Student to Teacher Ratio	13.5	13.9	13.5		
School Counselor	426	433	446	20	4.7%
Visiting Teachers/Social Workers	103	129	147	44	42.7%
School Psychologists	125	119	128	3	2.4%
Librarians/Audio Visual Workers	153	158	164	11	7.2%
Other Professional Instructional Staff	1,025	1,086	1,128	103	10.0%
Total Instructional Staff	14,192	13,971	14,529	337	2.4%
Student to Instructional Staff Ratio	11.8	12.0	11.6		
Total Full-Time Staff	22,891	22,830	23,840	949	4.1%
Student to Full-Time Staff Ratio	7.3	7.4	7.1		

Source: FL Department of Education, March 2024.

In comparison to its peers, the District's student to staff ratios for FY 2024 vary by category and in total are lower than the peer averages, indicating that PBCSD has more staff per student than its peers. The District uses position control and staffing allocation formulas to closely monitor and control staffing throughout the District. Based on Ressel & Associates analysis, staffing increases above the student enrollment growth were controlled and based on District priorities.

OBSERVATION: Staffing levels in the Office of the Clerk of the Board are adequate and effective.

The Office of the Clerk of the Board is responsible for attending to the needs of the School Board but is not assigned responsibility for assisting the various Board Committees. The Board Committees each have an assigned staff liaison that is responsible for posting agendas, keeping minutes, and assisting the Committee members as needed.

Staffing in the Office includes the Clerk and three assistants. Each assistant is responsible for working directly with their assigned Board members, assisting them with travel, and tracking expenses. Two of the assistants are assigned two Board members and one is assigned three Board members.

Each Board member has a budget with budget line items for supplies, travel, and other expenses. Each Board member has a P-Card. The assigned assistant maintains the purchasing records and ensures the Board members follow budget and purchasing guidelines. If a Board member's expenses exceed their budget, the Clerk sends a request to the Superintendent and CFO to determine if money is available.

One of the assistants is responsible for getting contracts signed after the Board approves a contract. The departments log the contracts, and the assistant records all the required signatures in that log. Once all the required signers have signed the contract, the assistant notifies the department that they can come to pick up the contract. All contracts and other document copies are retained electronically or in hard copy according to the records retention schedule.

The Clerk attends each Board meeting, keeps the minutes, and monitors all the policy revisions and makes appropriate postings to Board Docs. She also handles all Public Records requests for Board-related documents.

Given the level of support required for each Board member and the various committees and activities of these Board members, staffing levels appear appropriate.

2.2.2 School Buildings and Facilities

OBSERVATION: The Maintenance & Plant Operations Department’s maintenance function is operating with an appropriate level of staff based on the accepted industry standards.

Based on the Florida Department of Education’s Florida Inventory of School Houses (FISH), PBCSD has 227 facilities with 29,989,934 total square feet of space.

The American School and University Maintenance & Operations Cost Study indicates that a ratio of one maintenance staff to 107,439 square feet of space is an appropriate guide to use when staffing maintenance personnel. The standard references Electricians, HVAC Technicians, general Maintenance Workers, and Grounds crews as Maintenance personnel.

According to the District’s 2024 personnel file, excluding managers, the Maintenance & Plant Operations Department has 278 staff assigned to the Department to maintain the buildings and grounds.

Exhibit 2-12 is the count by job title for the roles in the Maintenance & Plant Operations Department sorted based on the number of positions.

**Exhibit 2-12
Maintenance & Plant Operations Staff
FY 2024**

Job Title	Count	% of Total
Trade Staff		
Technician Maintenance I, II, III, IV	93	33%
Technician Electric/Electron 1, 2, 3, Senior	43	15%
Technician Mechanical I, II, III, Senior	43	15%
Leader: Support Operations, Work Response Task, Project Task, Supply Task	24	9%
Technician: areas other than Maintenance, Electric and Mechanical	19	7%
Representative Maintenance Service	15	5%
Worker Construction; Worker Maintenance	12	4%
Coordinator Facilities Management I, II	9	3%
Mechanic Building II	5	2%
Operator Construction Equipment I	5	2%
Assistant Grounds	4	1%
Painter	2	1%
Foreperson General Grounds & Sites	1	0%
Foreperson Supply Warehouse	1	0%
Helper Trades	1	0%
Roofer	1	0%
Total Trades Staff	278	100%
Management positions:		
Director Facilities Services	1	
General Manager Facilities Maintenance	2	
Managers: various areas	11	
Total Management positions	14	
Total Trades Staff and Management positions	292	

Source: PBCSD Human Resources Department, May 2024.

Based on 29,989,934 total square feet of facilities, the 278 Maintenance staff are maintaining approximately 107,877 square feet of facilities which is slightly above the 107,439-industry standard.

OBSERVATION: According to industry standards, the custodial staffing levels are sufficient to ensure the District maintains the facilities with the highest levels of cleanliness.

Based on the Florida Department of Education’s Florida Inventory of School Houses (FISH), PBCSD has 227 facilities with 29,989,934 total square feet of space. According to the District’s 2024 personnel file, there are a total of 1,134 custodial positions, with 1,076 custodial positions assigned to the campuses, and 58 custodial positions assigned to the Maintenance & Plant Operations Department.

Exhibit 2-13 is the count by job title for the custodial positions in both the campuses and the Maintenance & Plant Operations Department sorted based on the number of positions.

**Exhibit 2-13
Custodial Staff
FY 2024**

Job Title	Count
Campus-assigned:	
Custodian	915
Custodian Lead	161
Total assigned to campuses	1,076
Maintenance & Plant Operations-assigned:	
Custodian	44
Coordinator Area Custodial	9
Technician Custodial	3
Custodian Lead	1
Foreperson Custodial IV	1
Total assigned to MPO	58
Total Custodial positions	1,134

Source: PBCSD Personnel file, FY 24.

The Association of Physical Plant Administrators publication, Operational Guidelines for Educational Facilities – Custodial establishes custodial staffing guidelines based on the number of square feet of facilities cleaned.

There are five defined levels of cleaning with Level 1 being the best and Level 5 being the worst. The standards define Level 1 as orderly spotlessness (one custodian for every 9,750 square feet) and the standards define Level 2 as ordinary tidiness (one custodian for every 20,750 square feet). These standards assume some rooms with hard floors and some with carpet.

To compare to the industry standard, the review team assumed that approximately 70 percent of the District’s total facilities square footage is cleanable space, or 21 million square feet, the 1,134 custodians are cleaning on average, 18,600 square feet per custodian, which is midway of the Level 1 and Level 2 range.

According to Leadership, the cleanliness and general appearance of the campuses and the surrounding grounds are a particular point of pride for the District.

The FY 2024 Custodial Allocation Guidelines indicate that the District allocates custodians based on a student factor and an area factor. The result is that each campus custodial allocation is unique based on the features of each building.

- **Student Factor:** For the budget, the District funds one custodian for every 225 students, with special education schools funded at one custodian for every 75 students.
- **Area Factor:** For all schools, the District allocates one custodian for every 27,150 square feet. The allocation then uses a weighted formula for other components such as the bathroom square footage and portables, and then excludes other square footage such as storage rooms and mechanical rooms. The District considers several other factors in the calculation.
- **Formula:** The Area Factor is 75 percent of the equation, and the Student Factor is 25 percent of the equation.

By establishing staffing formulas that allocate custodial staffing to achieve the highest level of cleaning, the District has set a high standard.

OBSERVATION: The Facilities Construction Department conducted a non-documented staffing analysis based on the number, size, and complexity of its projects.

The Facilities Construction Department has 27 staff and 27 AECOM supplemental staff. Within the staffing structure, there are several types of staff that are organized by the type of project. The Department has Senior Project Administrators (SPA), Project Coordinators as well as several other types of support staff.

SPAs are organized based on the types of projects as follows:

- Major Projects: 8 District and 3 AECOM
- Minor Projects: 2 District

Project Coordinators are organized based on the types of projects as follows:

- Major Projects: 3 AECOM
- Minor Projects: 5 District

Security projects include one District SPA, two District Project Coordinators and three AECOM Project Coordinators.

The review team was informed that in FY 2024, the Department reviewed its number of staff for major and minor projects in relation to the number of projects assigned per member of staff and applied this analysis to request additional positions. However, the Department was not able to provide the analysis.

Without documenting the analysis, ongoing shifts, and changes to the component of the construction projects could impact the number of District staff and contracted AECOM staff that may be needed to implement the future Capital Plan.

RECOMMENDATION

Recommendation 2-4: Analyze and document the number of District and contracted staff to ensure the ongoing appropriate staffing structure is in place to implement the Capital Plan projects of all sizes.

OBSERVATION: The Maintenance & Plant Operations Department has not evaluated the number of staff per trade based on an industry standard.

The Maintenance & Plant Operations Department has nearly 400 staff to implement its functions. The Director regularly requests additional staff, but it is not based on a detailed analysis, and as a result, the Treasurer reported that some, but not all the Director's staff requests are approved.

The Department supplements its staff through a temporary personnel staffing services contract with 22nd Century Technologies, Inc. for long-term vacancies for plumbers, electricians, and helpers.

In FY 2023, the Department had 97,374 work orders with more than 50 percent of the work conducted in these categories:

- Carpentry: 17,140 (18 percent)
- Plumbing: 13,364 (14 percent)
- HVAC: 11,655 (12 percent)
- Electrical: 8,469 (9 percent)

Exhibit 2-14 cites the number of FY 2023 workorders by trade, sorted by the total number of workorders.

The Department has not evaluated that the appropriate number and type of trades staff are consistent with the number of work orders of that type. This type of evaluation serves as a resource for decisions on the type of staff needed in the Department to do the work. For example, with carpentry, plumbing, HVAC, and electrical work orders making up more than 50 percent of the work, the number and type of staff in the Department would be expected to be consistent with that pattern.

The top three categories of staff are as follows:

- Maintenance Technician: 33 percent of trades staff
- Electric Technician: 15 percent of trades staff
- Mechanical Technician: 15 percent of trades staff

**Exhibit 2-14
Workorders by Trade
FY 2023**

Request Class	Workorder Count	% of Total Workorders
General Repairs - Carpentry	17,140	18%
General Repairs - Plumbing	13,364	14%
HVAC	11,655	12%
General Repairs - Electrical	8,469	9%
Comprehensive Safety Inspection Reports inhouse	8,001	8%
Lock and Window	7,627	8%
Pest Control	6,817	7%
All Other Work Order Types	5,137	4%
General Repairs	4,194	2%
Electronics - Intercoms and Scoreboards	2,109	2%
Planned Work Requests	1,933	2%
Painting	1,691	2%
Fire Alarm	1,598	2%
Grounds	1,412	1%
Roofing	1,213	1%
Custodial - Equipment Repair	974	1%
Irrigation	856	1%
Playgrounds	837	1%
Fencing	664	1%
Fire-Related: Other	568	1%
Appliances	448	<1%
Welding	300	<1%
Elevators	266	<1%
Boilers	101	<1%
Total	97,374	

Source: PBCSD TRIRIGA workload report by trade, FY 2023.

The Electric and Mechanical Technician positions align with the HVAC and electrical work orders representing many of the work orders, but the Maintenance Technician may not align with carpentry and plumbing being the highest number of work orders. Developing key performance indicators (KPI) based on the analysis of the number and type of work orders, time on task and industry standards for each type of work could provide a more accurate assessment of the number and trade specific type of positions required by the Department.

RECOMMENDATION

Recommendation 2-5: Conduct an analysis and develop performance indicators based on annually completed work orders to determine the actual number and trade-specific type of positions required by the Maintenance & Plant Operations Department.

2.2.3 Classroom Technology and Equipment

OBSERVATION: Staffing in the information technology function is low in comparison to industry standards; current structures, augmented by contract services, are providing the level of customer service necessary for a district of this size.

For FY 2024, the Information Technology and Educational Technology Departments collectively have 200 employees; the total number of positions has increased by four since FY 2019. In addition to the departmental staff, there are approximately 25 technology staff in the operational departments and approximately 175 campus-based School Technicians, bringing the total number of staff supporting the information technology function to approximately 400 FTE positions. The total number of departmental and campus-based positions is fluid throughout the year; however, the use of these approximate numbers appears representative.

The Gartner Group, which provides IT consulting services, suggests that the information technology staff to total full-time-equivalent (FTE) ratios in an education organization should be approximately 4.0 percent; for PBCSD the ratio based 400 staff dedicated to technology and 23,580 school district employees is less than 2.0 percent. **Exhibit 2-15** provides a list of classroom devices by school type.

**Exhibit 2-15
Campus Master Device List**

School Level/ Device Type	Adult	Alternative	Elementary	Middle	High	K-12	K-8	Total
2024 Enrollment	-	-	71,599	34,775	54,479	642	6,420	167,915
SMART Panels	80	192	5,482	2,327	2,899	63	631	11,674
Audio Enhancements	199	458	5,751	2,129	2,295	76	415	11,323
Projectors	1	160	5,633	2,274	2,586	90	321	11,065
Document Cameras	187	471	5,675	2,156	2,223	79	427	11,218
Computer <\$1000	90	572	9,889	9,011	19,582	303	1,171	40,618
Desktop		20	12	272	797	22	28	1,151
Laptop	15	106	767	372	471	10	99	1,840
Chrome Books	-	1,563	92,804	48,200	58,109	759	7,722	209,157
Total Devices	572	3,542	197,612	101,516	143,441	2,044	17,234	465,961
Chrome Books per Student	N/A	N/A	1.30	1.39	1.07	1.18	1.20	1.25
Total Devices per Student	N/A	N/A	2.76	2.92	2.63	3.18	2.68	2.77

Source: PBCSD Information Technology and Educational Technology Departments, May 2024.

Based solely on the 252,766 chrome books, laptops, desk top computers, and computers under \$1,000 in value located in the schools, the staff to device ratio of almost 632 devices per information technology staff member is also high as compared to an industry standard of 500 to 600 devices per staff member. The total number of devices, including switches, servers, smart panels, and security cameras, more than doubles the device per staff ratio.

Staff augmentation contracts and contracted services for the repair and maintenance of some devices and systems overall, help to alleviate the issue. Systems designed to allow remote access to devices for diagnostic purposes, software upgrades, and troubleshooting also mitigate the need for field staff.

Despite the staffing levels below the industry standards and best practices, the Information Technology Department’s overall departmental rating over the last three years remains an “A.” Although the current staff are providing consistently good customer service, as measured by the survey rankings, the fact that the staffing levels are well below industry standards, careful monitoring of the staffing levels and areas of expertise needed to continue to provide this level of service is needed.

RECOMMENDATION

Recommendation 2-6: Continue monitoring staffing levels in the information technology function, particularly as the number and type of devices being supported increases or the functionality of the systems increase in complexity.

OBSERVATION: Every school has an assigned School Technician with tested skill sets to ensure the individual can assist campus-based staff with routine technology issues.

Each school has an assigned School Technician that reports to the Principal, or in some cases may be the school Principal. In many school districts, these are individuals that have shown some technical skills and are willing to assist campus-level staff to troubleshoot problems before entering a work order or calling the Help Desk for assistance.

In PBCSD, the School Technicians apply for the position and are tested for competency. School Technicians at the elementary level are tested at the basic level, whereas those at high schools and middle school level are required to pass a more advanced test.

This testing ensures that the Technician can perform the routine duties of the position based on the complexity of needs at the secondary versus elementary levels.

Job duties include, but are not limited to:

- Provides assistance to schools by connecting devices, verifying proper operation, and ensuring staff can operate computers and other instructional technologies
- Manages and maintains school-based technology assets inventory
- Works with District IT staff to implement technology projects, monitor system performance, and manage District approved software and licenses
- Serves as District IT contact for school-based user information for the purpose of Active Directory, email, and other secure systems.

This additional campus-based support helps to mitigate the need for direct support from the Information Technology and Educational Technology Departments.

2.2.4 School Safety and Security

OBSERVATION: The level of staffing coverage is appropriate and in compliance with s. 1006.12, Florida Statutes, which requires the District to assign each campus at least one Safe School Officer.

Staffing levels in PBCSD are consistent with the requirements of Florida Statutes, which require safe school officers at each public school. The law defines Safe School Officers to include Resource Officers, Safety Officers, Guardians, and Security Guards. PBCSD uses both District Safety Officers and contracted Resource Officers to provide school safety services; in some cases, schools also use security guards.

At this time, all Safe School Officers are certified police officers either employed by the District or School Resource Officers under contract from the County or local municipalities.

The Chief of Police has plans to assign Safe School Officers to each campus in accordance with a template of ideal coverage, three Safe School Officers in high schools, two in middle schools, and one in elementary schools. These levels exceed the legislative requirements but staffing shortages have not always allowed this enhanced staffing level at all schools.

The Chief is implementing new initiatives to attract and recruit officers to attain full staff; initiatives include increases in salary and creation of year-round positions to compete with area municipalities.

In addition to increased salaries, duty year flexibility made it so police officers can elect to work 12 month or 10-months contracts. The Chief of Police said the 12-month option made the District more competitive in pay with the local law enforcement agencies and has been a strong driver in bringing in new officers; 10-month contracts provide flexibility for officers' work-life balance and other considerations. Duty year flexibility gives officers the option to switch from year to year. Initially, some tenured officers opted to stay with a 10-month contract because they enjoyed the time off but changed their minds after a year and converted to a 12-month contract. As the Department hires additional officers, the Department has decreased the use of School Resource Officers on contract through the County or local municipalities.

Given the nature of the services provided, this enhanced staffing initiative is a priority achieved by reallocation of resources within existing budgets to ensure appropriate staffing at all schools.

OBSERVATION: Although the staffing levels in the Equity and Wellness Department's Behavior/Mental Health area has increased from 1 position in FY 2019 to 188 in FY 2024 the change is the result of moving existing staff under the Equity and Wellness umbrella.

The positions within the Behavior/Mental Health Department include case managers, mental health professionals, behavioral specialists and 138 full-time School Psychologists and a handful of part-time School Psychologists. The reorganization of these positions under one umbrella occurred in 2019, and since that time the total number of staff has remained constant.

According to staff, the District also has contracted services to supplement the in-house staff, and although the need for mental health services is growing, staff said they feel they are providing high quality services to their students. Contracted staff are licensed community mental health

professionals co-located at approximately 90 school sites, provided at District cost as a service to students.

It is important to note that Mental Health and Wellness are a theme within the current Strategic Plan, and efforts are underway to address the growing needs in the future, which could involve innovative ways of delivering mental health services as well as staffing changes.

2.2.5 School Bus Transportation

OBSERVATION: Transportation Services Department staffing levels are currently adequate; however, the Department has made considerable effort to recruit and retain drivers.

Transportation Services Department staffing increased by two positions from 1,052 positions in 2023 to 1,054 positions in 2024. The Department has flexibility within budget to reallocate positions to meet transportation needs. The Department Director collaborates with the Chief Operations Officer and the Chief Finance Officer, at least annually during the budget process, to ensure adequate staffing for the Department.

Driver shortages have been a major issue for the District. Principals and Transportation staff reported that up until recently buses were consistently late or did not show up, but bus on time arrivals and departures have significantly improved. The on-time bus situation had become critical. Without sufficient drivers to drive the daily routes, existing drivers had to make double or even triple runs to transport students to and from school.

As a result of the lack of drivers, overtime also increased significantly; overtime for drivers increased by 40 percent from FY 2022 to FY 2023; bus attendants overtime increased 24 percent, and mechanics overtime increased 29 percent because everyone properly trained with a CDL license was pressed into service driving school buses.

The Department's Strategic Plan Goal 2, to improve on time bus arrivals, focused on staffing with the following strategies:

- *Made sure that although there was a driver shortage, all routes were covered by mechanics, supervisors, and office staff that had Commercial Drivers Licenses.*
- *Staff reached out to all eligible retired bus drivers to return to the workforce for the start of the school year as bus drivers.*
- *Collaborated with leadership and HR to develop a hiring incentive program as well as a bus driver referral incentive program.*

In addition, over the last two years, the District has taken the following actions to address the driver shortages:

- Pay raises – Minimum bus driver pay increased from \$15 an hour to \$20 an hour; bus attendant pay increased from close to \$12 an hour to \$15 an hour.

- Increased recruitment efforts – Transportation created an inhouse Recruitment Safety and Training Team to assist candidates with the application process; schedule interviews, assist with clearing candidates’ credentials; and schedule appointments for permit testing and onboarding; trainers to provide training, testing and hold job fairs; and trainers to train for CDL license requirements.

Human Resources staff collaborated with Transportation staff to establish a Bus Driver Recruitment Incentive Plan, which pays drivers a recruitment incentive and an employee referral program that pays employees a referral bonus for referring successfully hired school bus drivers.

In interviews, Principals stated that they are seeing significant improvements in the Department’s operation. Appropriate staffing for such a critical position as a bus driver could seriously impact the Department’s ability to provide adequate coverage for the District’s transportation services on an ongoing basis.

2.2.6 Bond Indebtedness

OBSERVATION: Not applicable for this subtask.

***CHAPTER 3:
ALTERNATIVE DELIVERY
METHODS***

3.0 ALTERNATIVE DELIVERY METHODS

Chapter 3 presents audit findings related to alternative delivery methods used in the program areas under review. As part of the fieldwork, Ressel & Associates examined the programs and services currently being provided through shared service or outsourced/contract arrangements and also assessed what, if any, activities, or services, might be delivered in an alternative method. Further, Ressel & Associates evaluated the manner in which the District assesses alternative delivery methods.

The specific audit evaluation tasks performed include:

- 3.1 ***Feasibility of Alternative Methods*** -- Determine whether program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determine if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings;
- 3.2 ***Cost/Benefit Assessment*** - Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services; and
- 3.3 ***Additional Opportunities*** - Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities (*e.g.*, other counties, *etc.*).

Finding on alternative delivery methods: Partially Meets

Although there is no documented procedure or requirement, program administrators have evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services and have acted when the evaluations found that contract services would improve performance or save money.

Program administrators have assessed contracted services in specific instances but have not documented all of the decisions for continuing to contract or to bring the service in house. The Transportation Services Department has not evaluated the effectiveness and cost savings from the outsourcing of the parts management services. *Ressel & Associates recommends that PBCSD document the analysis of the cost and benefits of contracting for service versus using an in-house option for delivery of these services or the benefits of hiring in-house staff versus the contracting option.*

The review team also identified opportunities for alternative delivery methods or program level enhancements in several areas. *Ressel & Associates recommends a full evaluation of the potential for savings or improvements in the quality of service in each of the program areas.*

Findings by Research Subtask:

- Subtask 3.1 - *Feasibility of Alternative Methods – Partially Meets*
- Subtask 3.2 - *Cost/Benefit Assessment – Partially Meets*
- Subtask 3.3 - *Additional Opportunities – Meets*

3.1 FEASIBILITY OF ALTERNATIVE METHODS

Subtask 3-1: Determine whether program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determine if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings – Overall Conclusion: (Partially Meets)

3.1.1 District Support for Areas Under Review

OBSERVATION: The District has made extensive use of contract services, outsourcing and other alternative delivery methods throughout the District; however, there is no documentation of the methods used to evaluate the feasibility or cost/benefit of these decisions.

District leaders are using sound approaches for making initial decisions regarding alternative delivery methods. However, the leaders have not always documented these decisions. When determining whether to outsource certain tasks, administrators in the operations areas stated that the rationale was generally based on a need to get the job done in a timely manner. In the Enterprise Resource Planning (ERP) Department, for instance, staffing levels and skill sets are not sufficient to handle all the special projects and are backfilling as needed.

According to industry experts, when there is need for highly technical services or the need is intermittent and would not occupy the time of a full-time employee, it may be more cost effective to contract for the service. Or, if the demand is ongoing with peaks that would demand an excessively large staff, a contract service that can guarantee coverage during peak periods may be more cost effective.

The District uses Business Case Summaries to document the decision to use a Piggyback Bid or Contract. The National Institute of Government Purchasing (NIGP), The Institute for Public Procurement defines “cooperative procurement” as:

the combining of requirements of two or more public procurement entities to leverage the benefits of volume purchases, delivery and supply chain advantages, best practices, and the reduction of administrative time and expenses.

The NIGP defines “piggyback contract” as: “a form of intergovernmental cooperative purchasing in which an entity will be extended the pricing and terms of a contract entered into by a larger entity.

The District requires departments to complete a business case summary when it is determined that an existing cooperative procurement would be the most beneficial way to procure goods and services. The Department Director must approve the form and send the request to the Purchasing Department Director. The document asks for the following information:

- Department, Director, date, and bid number
- Commodity category, estimated annual spend, and host bid
- General overview of expenditure
- Potential opportunity and benefit
- Risk to District if piggyback bid is not approved

There is no specific information included relevant to outsourcing or hiring additional in-house staff if applicable as part of the analysis. Also missing are questions like:

- Will this meet the immediate and long-term goals of the District?
- What is the calculated cost savings?
- What are the full costs of all options available?
- Will the cost savings result in increased productivity or greater efficiency?

The current form reflects more of a pre-determined justification based solely on the larger cooperative contract provider’s volume discounts that can be tapped into. Expanding the business case summaries to include the above and other relevant information for cost/benefit analysis would provide more complete information. When a department requests additional positions, the same expanded documentation could be used to assess the need versus the cost and benefits of contracting for those services.

Documenting the rationale serves two important purposes: 1) it serves as a justification for the decision for contracting or retaining the function in-house; and 2) it provides historic information that explains why the District elected to approach the identified need in this way. All too often, as key staff turnover, the rationale for such decisions is lost to future administrations.

RECOMMENDATION

Recommendation 3-1: Expand the Business Case Summaries to include a documented analysis of the cost and benefits of contracting for service versus using an in-house option for delivery of these services or the benefits of hiring in-house staff versus the contracting option.

3.1.2 School Buildings and Facilities

OBSERVATION: Building Code Services formerly had full-time inspector positions but shifted to a contracted service to conduct inspections as needed.

One of the key services of the Building Code Services Department is to conduct building inspections. Inspections include all the components of the infrastructure of the building, including, for example, building, mechanical, electrical, and plumbing inspections.

Prior to FY 2019, the Department implemented this function with 12 full-time inspector positions. The licensed inspectors' primary purpose was to conduct inspections. The District did not document the process and decision, but they determined that there were inefficiencies in this practice because when the amount of new construction and renovations slowed, the District no longer needed the full-time effort and related cost to conduct that service. After the Department eliminated the inspector positions, the engineers and architects performed inspections until the volume of construction was significant enough to need additional inspection staff. Management discussed the options for both staff additions and staff augmentation. The Department selected staff augmentation with contractors based on the uncertainty in the level of staffing required and the flexibility that the method provided.

In FY 2019, PBCSD released a Request for Proposal to obtain bids from experienced companies that could conduct building-related inspections. The District received proposals from four companies, and in February 2020, they selected C.A.P. Government, Inc. (CAP Gov) as the contractor for the inspection service. The contract is a continuing contract for one year and the School Board can renew it for four additional one-year periods. They have renewed annually, and the current contract is valid through 2025.

The contract states,

The firm will provide Building Code Inspection Services on an as-needed basis. Building Code Inspection Services shall consist of, but not limited to the following:

- *Florida Building Code Plan Review and Inspections*
- *Florida Fire Prevention Code Plan Review and Inspections*
- *State Requirements for Educational Facilities reviews and Inspections*
- *Reviews and inspections of conformance with various Board, State, and other code requirements.*
- *Services shall be provided by appropriately licensed Building Code Administrators, Plan Reviewers, and Inspectors.*

The Department has 18 contract staff available to conduct the services as needed. During the last year, PBCSD's continuing contract award amount for the contractor was \$1 million. Returning to a staff of 12 inspectors would cost the District \$1.45 million based on a full-time inspector/ engineer's annual rate of \$120,983 including benefits of 3.75 percent. Therefore, the decision to go to a contract service remains valid.

OBSERVATION: The Environmental & Conservation Services Department has not evaluated its in-house services to determine if they could obtain contract services as needed rather than employing full-time staff.

The Environmental & Conservation Services Department employs 13 full-time staff who provide services related to indoor-air quality, infectious disease incident response, industrial hygiene, asthma awareness and prevention, services related to natural areas and protected species, as well as regulatory services related to asbestos management, chemical management, environmental site assessments and property investigations, hazardous and industrial waste, petroleum and spill response, radon gas and toxic substances compliance.

Exhibit 3-1 provides the 10 professional positions in the Department. Excluded is the Director and two administrative positions.

**Exhibit 3-1
Environmental & Conservation Services Department Professional Staff Positions
FY 2024**

Position Title
Senior Environmental Specialist/Regulatory Programs
Environmental Manager
Environmental Specialist/IAQ (two positions)
Environmental Specialist/IAQ & E-Waste (vacant)
Environmental Specialist/IAQ/Radon/Asbestos
Environmental Specialist/Asbestos/Demolitions (vacant)
Environmental Specialist/Sustainability and Recycling
Environmental Technician/Regulatory Programs
Sustainability & Recycling Coordinator

Source: PBCSD ECS website, FY 2024.

Some of the services that the Department provides the schools and departments may only be needed infrequently such as when they have needs that arise like radon or asbestos. However, in the event of an environmental emergency, having immediately available trained staff is valuable.

The Department has established contracts with multiple vendors who they can reach out to for services as needed. The contracts for indoor air quality and infectious disease services include the following:

- Airquest Environmental, Inc.
- Dean Mitchell Restoration, Inc.
- Decon Environmental & Engineering, Inc.
- GFA International, Inc.
- GLE Associates, Inc.
- GNA Restoration LLC
- Partner Assessment Corporation
- Prism Response LLC
- United Restoration of FL LLC

- The Vertex Companies LLC

Exhibit 3-2 shows that five of the six peer districts maintain an internal department to carry out the Environmental & Conservation services. Duval County School District does not have an Environmental & Conservation Services Department, as they manage environmental-related issues within Facilities Maintenance as a work order request. Five peers, including Broward, Hillsborough, Miami-Dade, Orange, and Polk have some type of services offered like PBCSD.

**Exhibit 3-2
PBCSD's Peer District Comparison for Environmental & Conservation Services
FY 2024**

Peer District	Name of Environmental Department(s)
Broward County	Environmental Health & Safety
Duval County	None
Hillsborough County	Safety, Insurance and Risk Management Programs; Energy and Sustainability Initiatives
Miami-Dade County	Regulatory and Economic Resources
Orange County	Environmental Compliance & Sustainability
Polk County	Environmental and Safety Services

Source: PBCSD and peer district websites, FY 2024.

Private companies as well as city, county, state, and federal services may be available for environmental and conservation services. For example, the Division of Environmental Public Health in the Palm Beach County Health Department protects the community from the harmful effects of toxic chemicals, wastes, disease vectors, and safety hazards.

PBCSD has outsourced or contracted for many of the related services. Effective districts regularly evaluate the available methods for both an in-house Department as well as a contracted service model as the district needs and regulations evolve over time.

RECOMMENDATION

Recommendation 3-2: Continue to evaluate the delivery methods for services provided in-house as well as the outsourced services to ensure that services are effectively and efficiently provided to meet the District needs.

3.1.3 Classroom Technology and Equipment

OBSERVATION: In March 2021, the Information Technology Department (Information Technology) entered into a Staff Augmentation Contract with GlobalSource, Inc to provide information technology staff augmentation services, including comprehensive management of staff.

After many months of posting jobs specifically related to supporting PeopleSoft and finding no qualified applicants willing to work for the District at the current pay scale, management said they made the decision to enter into a contract that would allow the Department to bring in skilled staff to fill their need.

PeopleSoft was and remains a powerful enterprise resource planning system (ERP); however, individuals with knowledge and technical skills relating to other ERP systems, generally are not able to easily transfer those skills to PeopleSoft without extensive training on the system. Those individuals with PeopleSoft skills, therefore, are in high demand, which according to Information Technology management, demand higher salaries than PBCSD currently pays.

In the Business Case for entering into this contract, the risks to the District were stated as follows [emphasis added]:

If not approved, the risk to this project is high as the District has no personnel with prior DB2 to Oracle database conversion experience. This database conversion is an Oracle/PeopleSoft vendor requirement as the vendor will no longer support DB2 after 2021.

The contract contains multiple pages of positions and hourly rates for these positions; the hourly rates exceed what is paid to an in-house employee; however, the cost includes benefits and oversight by the contractor. **Exhibit 3-3** provides an excerpt from the position list.

**Exhibit 3-3
Staff Augmentation Contract
List of Positions and Rates**

Contract Exhibit F The awarded category pricing from the Contractor's submitted Price Sheet from 3rd Bid RFP 15-80101507-SA-D				
GLOBALSOURCE, INC.				
Job Family	Job No.	Job Title	Scope Variant	Contractor's Submitted Price
Applications Development	1200	Director Systems and Programming	1. Team Leader	\$138.00
			2. Manager	\$150.00
			3. Sr. Manager	\$185.00
	1210	Mgmt. Applications Development	1. Team Leader	\$129.00
			2. Manager	\$148.00
			3. Sr. Manager	\$151.00
	1220	Applications Architect	A. Entry	\$90.00
			B. Intermediate	\$112.00
			C. Advanced	\$119.00
	1230	Enterprise Application Integration (EA) Engineer	No Variance	\$128.50
	1240	Systems Analyst	A. Entry	\$45.00
			B. Intermediate	\$102.00
C. Advanced			\$109.00	
1250	Applications Development Analyst	A. Entry	\$52.00	
		B. Intermediate	\$97.00	
		C. Advanced	\$110.50	
Data Strategy and Management	1400	Database Manager	1. Team Leader	\$130.00
			2. Manager	\$150.00
			3. Sr. Manager	\$158.50
	1410	Data Architect	A. Entry	\$75.00
			B. Intermediate	\$124.00
			C. Advanced	\$155.00
	1420	Data Modeler	A. Entry	\$50.00
			B. Intermediate	\$99.00
			C. Advanced	\$120.00
	1430	Database Analyst	A. Entry	\$80.00
			B. Intermediate	\$106.00
			C. Advanced	\$119.00
1440	Database Administrator	A. Entry	\$70.00	
		B. Intermediate	\$114.00	
		C. Advanced	\$127.50	
Quality Assurance	1600	Mgmt. Quality Assurance	1. Team Leader	\$105.00
			2. Manager	\$125.00

Source: Staff Augmentation Contract Signed March 2021.

During interviews, Directors said they have used the contract and have gotten strong contractors to fill the vacant positions. In one instance, a director indicated that one individual that was assigned was not a good fit, and the District was able to ask for and receive a replacement, that then proved to be a much better fit.

In order to begin building internal skills, one or more Departments have assigned an employee to work with the assigned contractor to build their expertise on the system. PBCSD management and staff told the review team that the District invests in their employees so that they are able to advance. By shadowing an expert contractor, the potential exists for the employee to grow into the position over time.

3.1.3 School Safety and Security

OBSERVATION: The Police Department has contracted with local municipalities to provide School Resource Officers (SROs) on certain campuses.

School Resource Officers are sworn officers from local municipalities, and as such are eligible to work with PBCSD; s.1006.12 F.S. (1)(a) states “School Resource Officers shall be certified law enforcement officers, who are employed by a law enforcement agency. The powers and duties of a law enforcement officer shall continue throughout the employee’s tenure as a school resource officer.” **Exhibit 3-4** shows a list of county and municipal governments PBCSD contracts for School Resource Officers.

**Exhibit 3-4
Contracted School Resource Officers
FY2024**

Contracting Agency
County of Palm Beach Sherriff’s Office
City of Boca Raton
City of Boynton Beach
City of Delray Beach
City of Jupiter
City of Palm Beach Gardens
City of Riviera Beach
City of West Palm Beach

Source: PBCSD, 2024.

Contracts state the actual cost of SROs at an hourly rate, which when considering the cost of benefits, is consistent with the rates paid to PBCSD Police Officers; however, the District does not provide vehicles and certain equipment which makes the cost slightly less. The Chief of Police was not aware of formal assessments of contracted services to verify the effectiveness or costs since she arrived in the District in 2022.

According to a 2023 Auditor General Report, PBCSD contracted for 143 SROs for the 2021-22 school year. Today, the District has contracts for 21 SROs. According to staff, as the Department has been able to hire full-time Police Officers to fill vacancies, the need for the SROs has decreased.

The Chief of Police stated the Department will continue to contract School Resource Officers as appropriate. The benefit of maintaining SRO contracts, as explained by the Chief of Police, is the opportunity to be engaged with and in partnership with the local municipalities.

Strong relationships among schools and local municipalities build trust and help promote a positive school climate; the Chief explained that when incidents occur in these jurisdictions, the local police have more ownership of the schools they serve.

3.1.5 School Bus Transportation

OBSERVATION: PBCSD has outsourced several functions within the Transportation Services Department in an effort to ensure the continuity of services during staffing shortages.

The Department did not document a cost-benefit analysis but determined that the bus driver shortages necessitated the outsourcing of certain transportation services. At the point of needing bus routes covered and having insufficient bus drivers to cover those routes, Department leadership stated they contracted for certain transportation services in an effort to deliver students to schools in a timely manner.

The Department contracts with outside providers such as the following:

- Everdriven – Special Needs Transportation – Bid Award
- Maranata – Yellow Bus Services, home to school to home – Bid Award
- Med Aide – Special Needs Transportation – Bid Award
- Palm Tran – Bus Repairs – Bid Award
- NAPA – Parts Inventory – Request for Proposal Award
- Sister’s Towing - Towing Services – Bid Award
- Matthew Bus Alliance– Air Conditioning Bus Repairs and Service – Bid Award

The District awarded bids and contracts for transportation services including bus routes, as well as Transportation support such as repairs and wrecker service. Without a cost benefit analysis formally evaluating the feasibility and cost savings of alternative methods of providing services, it is difficult to determine improved performance or cost savings. Interviews with staff indicated that contracts, especially for bus drivers, were unavoidable because of the insufficient number of District bus drivers; similarly, repairs specific to certain manufacturers require specialized expertise.

While cost is always a factor, ensuring the safe transportation of students in a timely manner was the primary goal for these contracts.

3.1.6 Bond Indebtedness

OBSERVATION: The Treasury Department uses outside experts extensively to help with debt management and all the related issues that must be addressed.

The District has contracted with several firms to assist with the issuance and management of debt. The current contract term for each company is listed in parenthesis:

- PFM Financial Advisors LLC - Independent Registered Municipal Advisor (8/2019 – 12/2024)
- Greenberg Traurig - Bond and Special Tax Counsel (3/2020 – 3/2025 approved annually)
- Nabors Giblin Nickerson - Disclosure Counsel (3/2020 – 3/2025 approved annually)
- Digital Assurance Certification, LLC – Dissemination Agent

The District issued an RFP for underwriters during FY 2018 to select a team of underwriters the District will use for any negotiated debt issue. The contract is in place from January 2018 to January 2023 and was recently extended for an additional one-year to January 2025 with the following firms:

Citigroup (senior)	Raymond James
JP Morgan (senior)	RBC Capital Markets
Merrill Lynch (senior)	Siebert Cisneros Shank & Co
Morgan Stanley	Stifel Nicolaus & Company
PNC Capital Markets	Wells Fargo Bank, N.A.

Based on the limited need for this expertise, PBCSD has determined that contracting for these services ensures that the District is provided for targeted expertise when needed, without the need to hire full-time staff.

3.2 **COST/BENEFIT ASSESSMENT**

Subtask 3-2: Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services – Overall Conclusion: (Partially Meets)

3.2.1 District Support for Areas Under Review

OBSERVATION: The District maintains a core group of attorneys in the Office of the General Counsel but has determined that contracts for expertise in specialty areas or areas where the General Counsel may have a conflict of interest is less costly than hiring for that expertise.

As shown in **Exhibit 3-5** for FY 2021, FY2022 and FY 2023, a total of 19 different law firms have been brought in to defend the District in specific litigation matters, assist with various investigations

and employment matters, and provide expert advice and guidance on matters, including the current referendum.

Exhibit 3-5
Contracted External Counsel
FY 2021 through FY 2023

Firm/ Legal Matters	2021	2022	2023
BOIES SCHILLER FLEXNER LLP	\$195,258.94	\$239,581.91	\$74,465.56
Charter school challenge of the 2018 referendum	\$2,020.00		
Continued charter school challenge to 2018 referendum	\$193,238.94	\$233,471.91	\$74,465.56
Legal advice on the mask mandates re: COVID.		\$6,110.00	
CARLTON FIELDS JORDEN BURT PA DBA	\$1,402.50		
MSD Grand Jury Investigation	\$1,402.50		
CRITTON LUTTIER & COLEMAN LLP	\$6,102.80		
MSD Grand Jury Investigation	\$6,102.80		
FURR AND COHEN PA	\$350.00	\$24,438.38	\$47,631.84
Bankruptcy litigation matter	\$350.00	\$24,438.38	\$47,631.84
GRAY ROBINSON PA	\$11,514.00		
Employment matter	\$11,514.00		
GREENBERG TRAURIG PA INC	\$26,500.00		
Certificate of Participation	\$26,500.00		
GUNSTER YOAKLEY & STEWART PA	\$33,545.45		
HR investigations	\$33,545.45		
HOLLAND & KNIGHT LLP		\$71,845.50	\$168,242.50
Conflict IG investigation		\$71,845.50	\$168,242.50
JONES FOSTER PA		\$9,160.00	\$7,678.97
Employment matter where OGC had a conflict		\$8,320.00	\$7,643.97
Employment matter where OGC had a conflict (Carrabis)			\$35.00
Represented board members in Conflict IG Investigation		\$840.00	
LAW OFFICE OF SCOTT N RICHARDSON PA	\$3,152.00		\$4,200.00
FDOE interviews relating to Invictus matter			\$2,730.00
MSD Grand Jury Investigation	\$3,152.00		\$1,470.00
LAW OFFICES OF NELLIE L KING PA			\$11,165.00
FDOE interviews relating to Invictus matter			\$11,165.00
MEYER BLOHM AND POWELL PA		\$2,301.90	\$6,540.00
Legal advice and guidance on referendums matters		\$2,301.90	\$5,150.00
Legal advice and guidance on placing referendums on the ballot			\$1,390.00
MORSE & MORSE LLC	\$2,721.26		
MSD Grand Jury Investigation	\$2,721.26		
NABORS GIBLIN & NICKERSON PA	\$15,343.40		
Certificate of Participation	\$15,343.40		
NICOLETA ZENN	\$1,150.00		
Expert for Baker Act litigation matter	\$1,150.00		
ROBYN S HANKINS PL			\$25,000.00
Represented IG in Conflict IG Investigation			\$25,000.00
ROTH AND DUNCAN PA	\$5,555.76		
MSD Grand Jury Investigation	\$5,555.76		
SHUTTS & BOWEN LLP			\$5,355.00
Represented executive employees in Conflict IG investigation			\$5,355.00
TYDINGS & ROSENBERG LLP	\$280.00		
Consultation on M/WBE and SBE programs and policies	\$280.00		
Grand Total	\$302,876.11	\$347,327.69	\$350,278.87

Source: Office of the General Counsel, May 2024.

As shown, the actual annual cost of external legal expertise over the last three full fiscal years has averaged approximately \$334,000. General Counsel staff indicated that they had evaluated the option of hiring additional staff and found that the type of legal expertise needed is generally very specific and learned over many years of dealing with a specific type of law and the timeframe during which the expertise is needed is limited to the duration of the litigation or event. Further, bringing the expertise in-house would also not address the need for external experts when there is a conflict.

Using the midpoint salary range for a Senior Attorney due to the level of professional expertise needed in each instance, the annual cost for an in-house attorney would be \$146,025 (\$110,000 annual mid-point plus benefits of approximately 32.75 percent (\$36,025) = \$146,025). Therefore, PBCSD would only be able to hire two additional attorneys if they ceased using outside attorneys, which would not allow for the wide range of expertise needed.

3.2.2 School Buildings and Facilities

OBSERVATION: The Facilities Construction Department augments staff with contracted program support management services but has not evaluated the cost efficiency of continuing to contract for these services.

The Facilities Construction Department supplements Department staff with 27 contract staff who serve as Senior Project Administrators, Project Coordinators, Design Coordinators and Project Controls Team. The contract with AECOM Technical Services, Inc. (AECOM) provides many of the same services that the Department provides, but there are other services that only the contractor provides, including design, scheduling, cost estimating, and report generation. See organization chart in **Section 2.1.2**.

The 2017 RFP stated the following for the scope of service being requested: “The School Board of Palm Beach County is seeking a Program Manager (PM) to act on its behalf for the delivery of a Capital Improvement Program (CIP) which may be composed of new schools, school replacements, new additions, existing building modifications, renovations, ancillary facility modification or renovations, facility expansion or consolidation, capital renewal, technology improvements, as well as other capital needs.”

The AECOM staff attend the same types of project meetings as District staff, have a District email address, and the District requires them to have building badges like other staff. The 2017 RFP said, “The PM will be an integral member of the Capital Improvement Team.”

Since 2017, PBCSD has renewed the contract annually. The current contract is valid through June 2025. The April 2024 renewal stated that the annual financial impact to the District budget is not to exceed \$8 million. The contract with AECOM for program management support services states the following in Section 3 – Services:

The Program Manager will attend meetings as requested by the Chief Operating Officer or Chief of Facilities. Meetings may be conducted during or after regular business hours. Examples of types of meetings which Program Manager may be requested to attend:

- *Senior Administration Meetings*
- *Community Meeting*
- *Project Review Meetings*
- *Construction Oversight Review Advisory Committee (CORC)*
- *Coordination Meeting with District Staff*
- *Local Governmental Agencies*
- *Operations/Budget Staff Meetings*
- *Capital Program Staff Meetings*
- *School Board Meetings”*

Section 4 of the contract– Cost of Services and Payments states, “The Program Manager shall receive total compensation of 2.2 percent of actual expenditures paid by The School Board to Third Parties for design and construction activities relating to any project for which The School Board issues a Design/Planning Phase and Construction Phase Notices to Proceed.”

The staff augmentation model has been in place since 2017 when the District said that they eliminated many positions due to a decrease in the amount of construction that was occurring. This structure allows the flexibility for the District to establish when they need the program management services staff such as during heavy building times rather than having them on staff full-time.

The Department has not evaluated the contracted service but reported that in the past, it was virtually impossible to hire senior level experienced staff, especially the Senior Project Administrators at the salary level the District can offer.

One of the key services provided by the contractor is the cost-estimating service. This service relates to costing out the components of the construction projects. The Facilities Construction Department reported that they intend to prepare an RFP for an independent cost estimating service to reduce the risk that if either the District or the contractor decided to sever the relationship that this function would be available to continue seamlessly. The Department would then remove this service from the AECOM contract.

Without a regular evaluation of the cost efficiency of having a contractor for these services in comparison to having District staff performing the functions, they may not have enough information to decide to continue the contract. Effective districts include this level of analysis in the justification for continuing the services.

RECOMMENDATION

Recommendation 3-3: Evaluate the staff augmentation service for contracted program support management services related to the cost efficiency of PBCSD hiring the staff.

3.2.3 Classroom Technology and Equipment

OBSERVATION: Information Technology sends repairable Chromebooks and laptops to the warehouse staff for repairs and has determined that the services of contract repair specialists for more complex repairs is cost effective and ensures that devices are returned to inventory in a timely manner.

PBCSD maintains a warehouse where damaged or inoperable Chromebooks and laptops are sent for repair. The warehouse staff have the skills and equipment to make minor repairs but when the required repairs are more complex the devices are sent to a contractor for repair. For several years, the District maintained contracts with three vendors that made more complex repairs for Chromebooks and laptops but based on the volume of need in a district of this size, the turnaround times did not always keep pace with the need for replacement devices.

With an inventory of more than 200,000 such devices and the need for every student and teacher to have access to a device on a daily basis for curriculum and instruction, the need to maintain a constant inventory of devices that can be swapped for broken devices in a timely manner is critical. When there are no refurbished devices available, the Department must allocate new devices to fill the need, which means the District must have a larger inventory of replacement devices on hand.

In April/May 2024, the Department went through the bid process and now has access to seven repair vendors. Repair costs should remain unchanged as the same number of broken devices will be sent for repair; however, the goal is to reduce the turnaround time for repairs, which should reduce the need for a larger inventory of new devices to fill the need.

The IT Technical Operations Director has a plan for monitoring turnaround time to determine if this strategy is working and believes that in the long run, this should reduce the cost of purchasing new computers.

3.2.3 School Safety and Security

OBSERVATION: The Police Department contracts for the services of SROs and has determined that the contracts continue to assist the Department in achieving the goal of developing effective relationships with local law enforcement according to the Chief of Police.

The Police Department has contracted with local municipalities to provide School Resource Officers (SROs) on certain campuses; the Department contracts for SROs with county and municipal governments such as:

- County of Palm Beach Sherriff's Office;
- City of Boca Raton;
- City of Boynton Beach;
- City of Delray Beach;
- City of Jupiter;
- City of Palm Beach Gardens;
- City of Riviera Beach; and

- City of West Palm Beach.

Contracts state the actual cost of SROs at an hourly rate, which when considering the cost of benefits, is consistent with the rates paid to PBCSD Police Officers; however, the District does not provide vehicles and certain equipment which makes the cost slightly less. The Chief of Police was not aware of formal assessments of contracted services to verify the effectiveness or costs since she arrived in the District in 2022.

The Chief of Police stated the Department will continue to contract School Resource Officers as appropriate. The benefit of maintaining SRO contracts, as explained by the Chief of Police, is the opportunity to be engaged with and in partnership with the local municipalities.

Strong relationships among schools and local municipalities build trust and help promote a positive school climate; the Chief explained that when incidents occur in these jurisdictions, the local police have more ownership of the schools they serve.

RECOMMENDATION

Recommendation 3-4: As the Department moves forward, consider formalizing an evaluation process to verify effectiveness and cost savings achieved of any contracted services.

3.2.5 School Bus Transportation

OBSERVATION: PBCSD has not documented a cost-benefit analysis to evaluate the feasibility of outsourcing the parts management function.

In 2012, the Transportation Services Department received an Inspector General audit noting deficiencies in inventory management, including:

- No written procedures for ordering, receiving, issuing parts, and determining the optimal level of inventory;
- Inventory items deleted from records without justification;
- Discrepancies in physical inventory;
- Inaccurate and incomplete receipting procedures; and
- Inaccurate year-end inventory balance in PeopleSoft general ledger due to human errors.

Considering the audit findings, during the FY 2013 budget process, the Transportation Director determined that outsourcing the Department's automotive parts function would increase effectiveness of its operation, gain efficiencies, and reduce the operating budget.

In collaboration with a purchasing cooperative, the District staff entered into an agreement with Genuine Auto Parts, the parent company for the National Automotive Parts Association (NAPA), to provide a comprehensive in-house inventory operation for the Department. As part of the integrated supply agreement between NAPA and PBCSD, NAPA provided a cost savings analysis that projected District savings of approximately \$400,000 each year.

On October 3, 2012, the PBCSD approved the contract with NAPA to take over management of the automotive parts inventory for three years with a two-year renewal option. The Board approved the original contract with amendments are as follows:

- October 3, 2012 – October 2, 2015, Initial Contract
- October 3, 2015 – October 2, 2017, Two Year Renewal
- October 3, 2017 – February 6, 2018, Contract Extension
- February 7, 2018 – February 6, 2020, Contract Renewal
- February 7, 2018 – February 6, 2021, Contract Amendment
- February 7, 2021 – February 6, 2023, Contract Amendment
- February 7, 2023 – May 19, 2025, Contract Renewal

In August 2013, the CFO provided the Board an early update on the results of NAPA’s operations stating, “The goal was to increase productivity and improve efficiencies, which has been demonstrated in the first six months of service.” The update included the following excerpts [emphasis added]:

The original Board agenda item of \$2.1M (\$1.6M in parts plus \$500k in overhead and management fees) was based on prior year repair and tire costs of \$2.4M less an anticipated reduction in parts (including tires) and usage of approximately 30%. The initial estimate was overly optimistic and understated by approximately \$800k if the same level of maintenance was provided as in the prior year not even taking into consideration the increase in the average age of the fleet or cost of parts such as rubber. To compound the problem, prior year actual repair costs appear to be understated as compared to other Districts of comparable size. Adjusting for differences in demographics such as area and total fleet, our repair parts and tires should be approximately \$5.7M (\$4.8M in parts plus \$850,000 in overhead costs) per year if our fleet management plan incorporated a robust preventive maintenance program in addition to addressing routine and unforeseen critical repairs...

Since the 2013 update, the Board has approved at least six NAPA Contract extensions or renewals without a timely analysis of operations and their benefits. Without the benefit of a data driven analysis, it is impossible to quantify the financial advantages of the NAPA Contract. January 18, 2023. Board meeting NAPA agenda item stated:

NAPA currently operates two stores at the District’s Central Transportation and South Transportation locations and maintains inventory on a consignment basis at four off-site locations and will continue providing these services under this new Contract. Each of these locations are customized to meet the needs of our District by using the Just in Time (JIT) approach to provide parts for the District’s fleet of school buses and white fleet vehicles. This approach increases efficiencies and decreases waste by receiving parts only as they are needed, thereby reducing inventory costs. NAPA is able to provide parts to the District at significant cost savings through their ability to purchase parts at their national price point levels.

A review of Board agendas and minutes since 2013, and interviews with staff, show no in-house analysis to determine if continuing the contract for parts management produced savings or other benefits to the overall operation. While cost savings and benefits of the NAPA operations may seem obvious to District staff, full disclosure and financial transparency are important for informed decision making and, thus, confidence in the system.

RECOMMENDATION

Recommendation 3-5: Develop, implement, and document a formal cost/benefit analysis of the parts management contract and monitor any estimated savings coming out of this analysis to determine realization of expected benefits.

3.2.6 Bond Indebtedness

OBSERVATION: The Treasury Department uses outside experts extensively to provide the necessary expertise when needed in a cost-effective manner.

The cost of debt refers to the expenses incurred when borrowing money. It represents the total amount paid in interest, fees, and penalties over the course of repaying a loan or carrying debt. Other costs include origination fees, application fees, prepayment penalties, and late payment fees. These costs can vary across different types of loans and debt instruments.

By understanding the cost of debt, informed decisions can be made about borrowing, prioritizing debt repayment strategies, and exploring opportunities to minimize the overall expenses associated with debt. Strategies such as refinancing, debt consolidation, and effective debt repayment techniques can help reduce the cost of debt.

A cost is also incurred when hiring experts for advice and assistance to guide these decisions. Bond Counsel, Financial Advisors, Underwriters, Dissemination Agents, and Credit Rating Agencies are experts in the various aspects of debt management as follows:

Bond Counsel: Certifies the issuer's authority to issue bonds; provides legal guidance to ensure the bond issue meets all federal and state securities laws and that the debt is tax exempt; prepares and reviews required documents; provides continued guidance on authorized use of bond proceeds.

Financial Advisor: Advises on matters pertaining to a proposed bond issue, such as structure, timing, marketing, pricing, terms, and debt ratings; prepares or reviews various documents associated with the offer and sale; assists with the sale, including selection of the underwriter(s).

Underwriter (Investment Banking Firm): Buys the bonds from the issuer for resale to investors.

Underwriter's Counsel: Represents the underwriter(s) and works toward accurate disclosure in the offering documents; works in conjunction with bond counsel to prepare

bond purchase agreements and other documents.

Dissemination Agent: Assists with continuing disclosure requirements for outstanding debt including annual reports, material event notices, and debt transparency reports.

Credit Rating Agency: Assigns a credit rating to the issuer based on the probability of timely repayment of the principal and interest of the bonds.

Opting for professional expertise that is not available in-house is the way toward an efficient and effective debt management program. With each of the experts shown above, the need for these services is intermittent. For example, contracting for a Financial Advisor is a recommended best practice of the Government Finance Officers Association (GFOA). GFOA provides a list of qualifications and conditions that should be evaluated, and states that the compensation should be based on a fixed fee, hourly rate or retainer reflecting the nature of the services to the issuer to control the costs to the governmental organization.

Bond and Underwriter Counsel were critically important when issuing debt in 2016 but are not needed on an ongoing basis. Therefore, the District weighed the costs of hiring against the cost for obtaining contract services and opted for the contract services. In some instances, the use of these experts is required. For example, the use of Disclosure Counsel and Dissemination Agent was part of an agreement with the Securities and Exchange Commission.

Critically evaluating all options and related costs is also important to ensure the benefits outweigh the costs and to uncover hidden facts that would impact the decision process.

3.3 ADDITIONAL OPPORTUNITIES

Subtask 3-3: Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities (e.g., other school districts, etc.) – Overall Conclusion: (Meets)

3.3.1 District Support for Areas Under Review

OBSERVATION: Multiple departments have contracts for temporary employee staffing services; there may be an opportunity to evaluate the barriers to filling vacant positions and explore the uses of the service when departments use them to supplement existing staff.

Having contracts for temporary staffing services is a strategy several District departments are using to either fill in for the vacant positions or to supplement the department staffing as needed at different stages during the year.

Information Technology maintains contracts with multiple temporary employee placement vendors for staffing during peak periods at the beginning or end of the school year. Information Technology also contracts with companies that assist in the recruitment and hiring processes.

The Maintenance & Plant Operations Department contracts temporary personnel staffing services to fill long-term vacancies for plumbers, electricians, and helpers. The 2023 contract stated that the annual financial impact to the District was not to exceed \$3.5 million. The maintenance trades temporary staff assist the Department to manage workloads because the Department still needs to complete the work orders despite not having staff to complete the work. If the work interests the temporary staff, they can then apply for one of the vacant positions while the District is still paying them through the temporary staffing services contract.

The Enterprise Resource Planning Department uses temporary employees to complete special projects.

Using temporary staff or augmenting staff in hard to fill positions may be more costly than hiring and training staff to fill critical positions.

RECOMMENDATION

Recommendation 3-7: Examine the purpose and use of the temporary employee staff services contracts, including examining the barriers to filling the vacant positions as well as when the Departments use the services to supplement existing staff.

3.3.2 School Buildings and Facilities

OBSERVATION: The District has not assessed the method and process for providing custodial services to determine the feasibility and cost impact of outsourcing some or all these services.

Principals and other building leaders supervise the District's 1,133 custodians. Of the total 23,548 staff, custodians represent 4.8 percent of the staff.

The FY 2024 Custodial Allocation Guidelines indicate that the District allocates custodians based on a student factor and an area factor. The result is that each campus custodial allocation is unique based on the features of each building:

- **Student Factor:** For the budget, the District funds one custodian for every 225 students, with special education schools funded at one custodian for every 75 students.
- **Area Factor:** For all schools, the District allocates one custodian for every 27,150 square feet. The allocation then uses a weighted formula for other components such as the bathroom square footage and portables, and then excludes other square footage such as storage rooms and mechanical rooms. The District considers several other factors in the calculation.
- **Formula:** The Area Factor is 75 percent of the equation, and the Student Factor is 25 percent of the equation.

Principals manage the custodian's schedules for the needs of each campus. Most campuses structure the custodial schedules in shifts to ensure coverage before, during and after school. Principals reported positively on the custodial services they receive at their campuses.

The District has not assessed the method of providing its custodial services internally in comparison to other methods such as outsourcing.

According to the International Facility Management Association, in-house custodial costs an average of 23 percent more than contract custodial services. They cite that 52 percent of facility managers claim savings from outsourcing custodial operations. Many school districts evaluate the cost of custodial services and often contract for services rather than employing positions. Some districts contract for all the custodial services while some may contract only for deep cleaning overnight services.

RECOMMENDATION

Recommendation 3-8: Evaluate the method of providing custodial services to determine the feasibility of providing the services as an outsourced service.

3.3.3 Classroom Technology and Equipment

OBSERVATION: Information Technology has determined that replacing the eSupport System with Service Now has the potential to significantly improve the overall operations of the Service Desk as well as other functional areas that also use eSupport; exploring how Service Now can enhance the peripheral operations service delivery could improve efficiency in the related areas.

While not entirely apparent, software that reduces the staff workload increases productivity and efficiency. One area where PBCSD did not fare well on the Council of Great City Schools survey was Support – Help Desk Abandonment Calls. PBCSD reported an abandonment rate of 17 percent which equaled the highest quartile average abandonment rate.

The Information Technology (IT) Technical Operations area is implementing Service Now to replace the eSupport System which tracks Service Desk work orders and calls. The Director said she anticipates that they will have more opportunities for electronic communication with this software, which has the potential for reducing the number of calls for basic questions. At this time, the Department is building a knowledge base to attach to Service Now with recorded information for such questions as, “How do I reset my password?” Implementing Service Now and the automated communication system could improve the call abandonment rate, allowing the staff to use their time on more complex issues.

The District’s Food Service, Public Records and Educational Technology Departments also use eSupport for various purposes including the tracking of inventory and requests for information and services. While the Department has planned for the conversion to Service Now in stages, the implementation of Service Now in these peripheral departments is not anticipated immediately.

Therefore, in these areas, there is an opportunity for each area to rethink their processes based on the added capabilities of the new system.

The Service Now Enterprise Service Management (ESM) project kick-off meeting was held on April 11, 2024. The project includes a 20-member ServiceNow Steering Committee with representatives from all areas of the District. The Steering Committee will become knowledgeable of ServiceNow's high level functions, provide recommendations to the ServiceNow Project. It was not clear, however, that the peripheral users of eSupport were all included in these discussions.

Rather than attempting to set up a process within Service Now that replicates what has always been done in these peripheral departments, in industry, process mapping of processes and procedures, particularly those that have been in place for a number of years, has the potential for identifying strengths, weaknesses, redundancies, and holes in the way things have always been done. Coupling that with the potential process enhancements that may be available through Service Now has the potential for significant efficiency gains in these areas. Engaging these peripheral areas in the mapping and planning process now would also allow them time to provide more meaningful input into the full implementation of Service Now.

RECOMMENDATION

Recommendation 3-9: Ensure all stakeholders (representatives from operations, human resources, and communications) are included on the Service Now project team to transition all eSupport processes to Service Now.

3.3.4 School Safety and Security

OBSERVATION: The Police Department is aware that trained Guardians are eligible to supplement the certified peace officers assigned at each campus but has elected to continue to employ only certified peace officers despite the higher cost.

The District currently does not have an active Guardian Program. The Florida Legislature established the Guardian Program in 2018 as an option to ensure highly trained individuals are in place to respond immediately in the event of an active assailant incident on school premises. Armed School Guardians have no authority to act in any law enforcement capacity, except to the extent necessary to prevent or abate an active assailant incident.

Florida Statutes s.1006.12 (1), Safe-school officers at each public school, states "*For the protection and safety of school personnel, property, students, and visitors, each district school board and school district superintendent shall partner with law enforcement agencies or security agencies to establish or assign one or more safe-school officers at each school facility within the district*". School districts may implement any combination of options to provide at least one safe school officer at every school, including the option of Guardians, but districts have the authority to decide whether or not to have a Guardian program.

School Guardian Certification requires 144 hours of training, and Florida law requires Guardians to obtain a State of Florida concealed weapons or firearms permit. The Palm Beach County Sheriff's

Department provides Guardian training, and recently two PBCSD staff went through the training program and found the program to be rigorous.

The average School Guardian salary in Florida according to Glassdoor, a national Website for job seekers, is from \$51,000 to \$83,000 annually. Other sites showed the annual salary for Police Guardians between \$14,000 and \$44,000 annually. The salary schedule for PBCSD Police Officers ranges from \$66,726 to \$114,046.

The PBCSD Police Chief is seeking to fill a number of vacant officer positions for FY 2025 in an effort to increase the police presence at the secondary level in particular. Having certified Police Officers on campuses to make arrests is important, but supplementing the staffing with Guardians, also authorized to carry weapons, could provide additional coverage at a lower cost.

According to interviews, Police Officers are paid overtime to work sporting events and other after-hour activities, supplementing the existing officers with Guardians could not only save in terms of salaries but could also reduce the need for overtime.

The Florida Department of Education Website identifies 53 of Florida's 67 school districts as participating in the Guardian Program, including six of the seven PBCSD peer districts.

RECOMMENDATION

Recommendation 3-10: Assess the feasibility of supplementing existing police presence on campuses with School Guardians.

3.3.5 School Bus Transportation

OBSERVATION: The Transportation Department might benefit from outsourcing certain in-house activities such as tire repair, body upholstery shops, and wrecker service.

The Transportation Department has not performed a documented cost benefit analysis to evaluate the feasibility of alternative delivery methods for tire repair, body and upholstery repair, or wrecker service. The Transportation Department currently provides these services as follows:

- **Tire Repair** – Fleet tire repair mechanic performs routine tire repairs frequently as a result of buses' pre or post trip inspections. At an August 2013 Board meeting, the District CFO reported on the increase in number of tires purchased and pricing on recapped and new tires. The CFO reported "school bus tires are replaced based on tread level with the expected life for new tires being 20,000 to 30,000 miles and 15,000 for recapped tires." The shop supervisor dispatches a tire service technician for tire repairs required on the road; Department staff outsource major tire repairs.
- **Bus Body Repairs** – Department bus body mechanics perform full-service body damage repairs resulting from accident mishaps or routine repairs as a result of monthly inspections; the department is equipped with a paint booth and has capacity to perform systems repairs such as electrical.

- **Upholstery Repair** – The Department strives to perform upholstery repairs on an ongoing and timely basis to prevent small upholstery issues from becoming larger, more time consuming and costly repairs.
- **Wrecker Service** – The Wrecker Service is split between the District’s one wrecker which handles the local, in town, tows and the contracted wrecker service which handles the long distance, difficult or after-hours tows. PBCSD bids out the long-distance wrecker services and provides in-house wrecker service for local towns when possible.

Staff told the review team that in-house tire, body, and upholstery services allow a more timely repair, and thus, a more timely return to service. The Department has not, however, explored alternatives and has not identified potential opportunities for a more cost-effective delivery of support services.

RECOMMENDATION

Recommendation 3-11: Evaluate the costs and benefits of outsourcing some or all of the tire repair, body and upholstery work and wrecker services to identify possible opportunities to reduce program costs without significantly affecting the quality of services.

3.3.6 Bond Indebtedness

OBSERVATION: The review team found no additional opportunities for alternative delivery methods in this area.

***CHAPTER 4:
GOALS, OBJECTIVES, AND
PERFORMANCE MEASURES***

4.0 GOALS, OBJECTIVES AND PERFORMANCE MEASURES

Chapter 4 presents findings related to goals, objectives, and performance measures. As part of the field work, Ressel & Associates examined major districtwide planning efforts and the manner in which management measures day-to-day performance and budgets, and the system of internal controls used to ensure that the program areas under review are meeting their goals and objectives.

The specific audit evaluation tasks include:

- 4.1 *Clear and Measurable Program Goals and Objectives - Review program-level goals and objectives to determine whether they are clearly stated, measurable and address key aspects of the program's performance and cost;*
- 4.2 *Consistency with Strategic Plan - Review program-level goals and objectives to ensure that they are consistent with the school district's strategic plan;*
- 4.3 *Performance Measures and Standards - Review the measures and standards the school district uses to evaluate program performance and cost, and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives; and*
- 4.4 *Internal Controls - Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.*

Finding on goals, objectives, and performance measures: Partially Meets

The District's Strategic Plan 2022-2027 is providing guidance and direction for the Board and senior leadership as well as directly or indirectly providing the basis for goal setting in the program areas under review.. All program areas have goals that are recognized by management; as relating directly to performance, not all the goals are clear and measurable.

All program areas have goals that are recognized by management; as relating directly to performance, not all the goals are clear and measurable. Program area goals are not all linked directly to the Strategic Plan, with the exception of Information Technology's long-range plan. The Facilities Management Division, Police Department (and component School Safety functions) and Transportation Services Department's individual performance goals are consistent with but these areas do not have long-range plans to more clearly articulate how the program areas will advance the overall districtwide goals. *Ressel & Associates recommends that Facilities, Transportation and the component units within the safety and security function create long-range plans linked directly to districtwide goals to guide operations into the future.*

The Accountability Model used to implement the current Strategic Plan is a well-documented and monitored system to assess program progress toward meeting its stated goals and objectives.

In the program areas, there is evidence that progress reports are being prepared and submitted to management and through the chain of command to the School Board. *Ressel & Associates recommends that Facilities, School Police and Transportation establish measurable performance metrics to fully assess the programs' performance.*

The review team found many examples where both policies and procedures provide the internal controls necessary to ensure that program goals and objectives will be met. The District has a well-documented and monitored system for updating policies to address specific legislative changes, and the Chief of Staff is currently reviewing all policies to ensure that all remain relevant and provide the level of internal control needed. Not all procedures used by departments to implement policy and carry out the program operations are current. *Ressel & Associates recommends adopting a cyclical policy and procedural review process whereby updates are timely and necessary internal controls remain strong.*

Findings by Research Subtask:

- Subtask 4.1 - *Clear and Measurable Program Goals and Objectives – Partially Meets*
- Subtask 4.2 - *Consistency with Strategic Plan – Partially Meets*
- Subtask 4.3 - *Performance Measures and Standards – Partially Meets*
- Subtask 4.4 - *Internal Controls – Partially Meets*

4.1 CLEAR AND MEASURABLE PROGRAM GOALS AND OBJECTIVES

Subtask 4-1: Review program-level goals and objectives to determine whether they are clearly stated, measurable and address key aspects of the program's performance and cost – Overall Conclusion: (Partially Meets)

4.1.1 District Support for Areas Under Review

OBSERVATION: The District has a comprehensive Strategic Plan: 2022-2027 (Strategic Plan) that is directly guiding the Board and senior leadership as well as directly or indirectly providing the basis for goal setting in the program areas under review.

PBCSD has engaged in strategic planning for several years. Board Policy 1.06, School Board of Palm Beach County Strategic Plan, was originally adopted in May 1992. Excerpts from Policy state: [emphasis added]

1. *A School Board of Palm Beach County Strategic Plan for Education which contains a mission statement, vision statement, equity statement, core beliefs, strategic goals, strategic objectives, and initiatives will be developed by the Superintendent/Designee with input from educators and community stakeholders as appropriate.*

3. The Superintendent/Designee will report to the School Board annually on the progress of the Strategic Plan at least one month prior to the School Board's vote on the Superintendent's evaluation.
4. An update of the Strategic Plan will occur as warranted by internal or external conditions to ensure that the Strategic Plan is appropriately adjusted to reflect both current and future needs and mandates. The updated Strategic Plan will then be presented by the Superintendent/Designee to the School Board for approval at a scheduled public meeting of the School Board.
5. The Strategic Plan will be used by the School Board and the Superintendent/District as a guide for educational, financial, and operational decision-making.

The current Strategic Plan does not directly address the program areas under review, however, the leadership in each of the program areas have representatives on the various teams charged implementing the plan. The goal setting and planning efforts in the program areas under review are discussed in the following sections of this chapter.

Within school districts, a good strategic plan serves as a map for the Board, senior leadership and staff to guide and direct business actions towards meeting the District's goals. In addition, such a plan moves the District from a reactionary mode to a proactive operating mode by connecting goals, strategies, performance measures, and action plans to the budget. School districts that link these elements through the planning process realize high success rates in achieving identified goals. PBCSD's policy addresses each of these best practices.

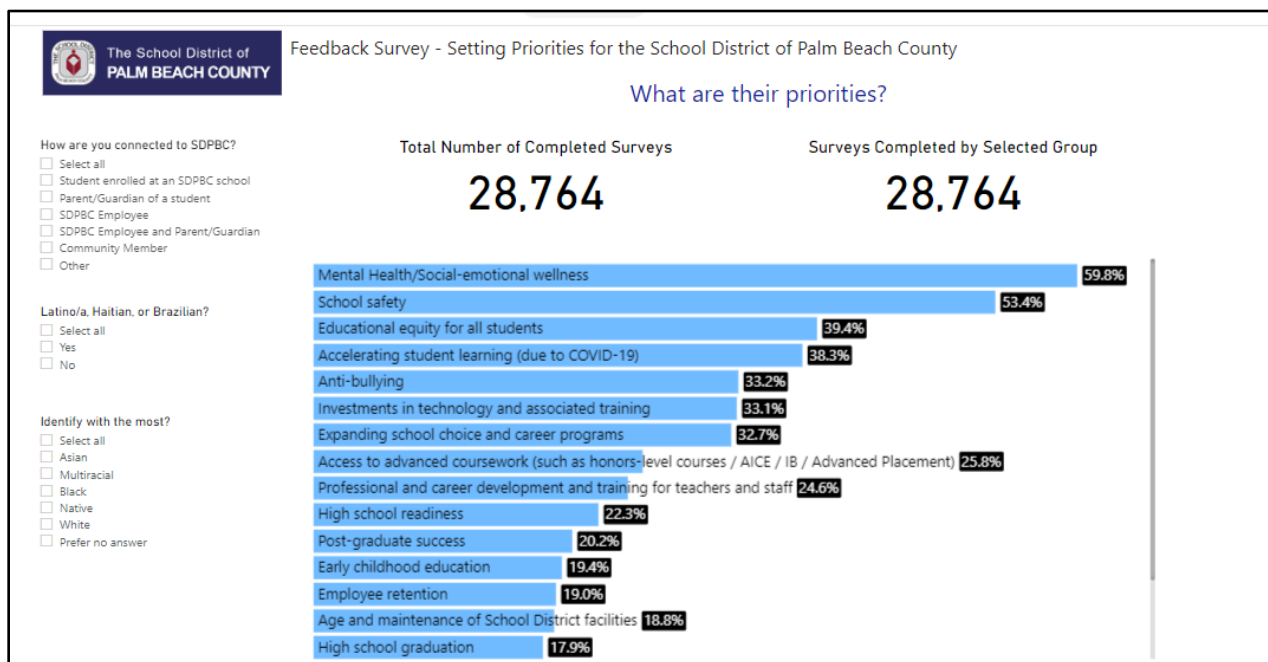
In keeping with policy to begin the development of the 2022-2027 Strategic Plan, the first meeting of the Strategic Plan Steering Committee occurred on March 22, 2021. Members of the Steering Committee were as follows:

- Student and Parent Representatives (4)
- District Regional Offices (4)
- Teacher and Principal Representatives (5)
- District Division Representatives (9)
- Union Representatives (2)
- Community Organization Representatives (11)
 - Career Source, Palm Beach County
 - Economic Council of Palm Beach County, Inc
 - Kravis Center
 - Children's Services Council, Palm Beach County
 - Education Foundation, Palm Beach County
 - Palm Beach County
 - Call 211 Helpline
 - Urban League, Palm Beach County, Inc.
 - Path to College Fellowship
 - Health Care District Palm Beach County
 - Early Learning Coalition of Palm Beach County

To ensure stakeholder involvement, from March 22 to April 9, 2021, the District launched an on-line survey encouraging students, parents, community members, and District employees to provide feedback. Surveys were available in English, Spanish, Haitian-Creole, and Portuguese at PalmBeachSchools.org.

As shown in **Exhibit 4-1**, 28,764 individuals responded to the survey stating that mental health and wellness, school safety, and academic equity, and various student performance topics were their top priorities. The District then posted the results on the District's Website.

Exhibit 4-1 2021 Community Survey



Source: <https://www.palmbeachschools.org/site/Default.aspx?PageID=1314>

The final 2022-27 Strategic Plan, approved by the School Board in August 2022, contains four strategic themes:

- Academic Excellence and Growth
- Student Focused Culture
- Mental Health & Wellness
- Committed and Impactful Employees

As shown in **Exhibit 4-2**, under each theme there are two or more objectives. Under each Objective is a series of initiatives:

Objectives:

1. Ensure all students engage in teaching and learning that results in academic excellence

- 2. Accelerate student learning using innovative and differentiated approaches
- 3. Improve equitable participation in programs and resources

Initiatives:

1a - Ensure consistent and effective literacy instruction in every PreK-3rd grade classroom

1b - Strengthen career pathway opportunities and coordinate choice programs to ensure all students identify, understand, and prepare for careers aligned to their interests

2a - Implement innovative learning approaches including acceleration options in all four core subjects, project-based learning, and authentic assessment

3a - Define the essential characteristics of the future Palm Beach Schools graduate in collaboration with our community, and align learning opportunities for all students

**Exhibit 4-2
2022-2027 Strategic Plan Framework**

	<h1>2022-2027 STRATEGIC PLAN</h1>		
<p>Strategic Theme A ACADEMIC EXCELLENCE & GROWTH</p>	<p>Strategic Theme B STUDENT-FOCUSED CULTURE</p>	<p>Strategic Theme C MENTAL HEALTH & WELLNESS</p>	<p>Strategic Theme D COMMITTED & IMPACTFUL EMPLOYEES</p>
<p>OBJECTIVE A1 Ensure all students engage in teaching and learning that results in academic excellence</p> <p>Initiative A.1a Ensure consistent and effective literacy instruction in every PreK—3rd grade classroom</p> <p>Initiative A.1b Strengthen career pathway opportunities and coordinate choice programs to ensure all students identify, understand, and prepare for careers aligned to their interests</p> <hr/> <p>OBJECTIVE A2 Accelerate student learning using innovative and differentiated approaches</p> <p>Initiative A.2a Implement innovative learning approaches including acceleration options in all four core subjects, project-based learning, and authentic assessment</p> <hr/> <p>OBJECTIVE A3 Improve equitable participation in programs and resources</p> <p>Initiative A.3a Define the essential characteristics of the future Palm Beach County Schools graduate in collaboration with our community, and align learning opportunities for all students</p>	<p>OBJECTIVE B1 Increase student voice and choice in educational experiences</p> <p>Initiative B.1a Establish formal structures for students to influence decisions at each school and the District</p> <hr/> <p>OBJECTIVE B2 Increase family engagement in supporting student success</p> <p>Initiative B.2a Create a tailored hub to help students and families navigate District processes to achieve their educational goals</p>	<p>OBJECTIVE C1 Enhance a sense of belonging, safety, and acceptance for all students</p> <p>Initiative C.1a Implement a District-wide system to ensure every student has a positive relationship with at least one adult at school and is recognized for their achievements</p> <hr/> <p>OBJECTIVE C2 Increase comprehensive support for student and employee well-being</p> <p>Initiative C.2a Coordinate systems to assess needs for mental health and well-being, align resources, and deliver the intervention/support for those needs</p> <p>Initiative C.2b Implement practices to recognize and better support students who have experienced trauma in their lives</p> <p>Initiative C.2c Expand mental health and wellness peer support programs available to employees</p>	<p>OBJECTIVE D1 Ensure all employees have the environment, support, skills, and resources for excellence</p> <p>Initiative D.1a Create employee-designed approaches to improve job satisfaction, loyalty, and retention</p> <p>Initiative D.1b Evaluate the alignment of job descriptions and actual role responsibilities, and adjust as needed to foster employee success and effective/efficient use of resources</p> <hr/> <p>OBJECTIVE D2 Ensure all employees are committed to effective practices and performance expectations centered on students</p> <p>Initiative D.2a Create a culture of customer service excellence among employees</p>
<p>EDUCATE • AFFIRM • INSPIRE</p>			

Source: [https://www.palmbeachschools.org/cms/lib/FL50010848/Centricity/Domain/277/2022-27 Strategic%20Plan%20Framework 1280x720.pdf](https://www.palmbeachschools.org/cms/lib/FL50010848/Centricity/Domain/277/2022-27%20Strategic%20Plan%20Framework%201280x720.pdf)

The major components of the plan are further categorized to Educate, Affirm, and Inspire. These categories are the basis for the Strategic Plan Indicators, which provide specific metrics that the District will use to measure progress.

For example, **Exhibit 4-3** shows the Indicators or metrics that will be used to measure progress for Goals in the Educate category.

Exhibit 4-3 Education Indicators

EDUCATE INDICATORS								
Indicator	Description	Denominator	Numerator	FY22	FY23	FY24	FY24 Availability	FY27 Target
HS Reading On Grade Level (EOY)	Percent of students scoring on grade level on the iReady Spring diagnostic. (FAST PMS FY23)	Total number of kindergarten students tested.	Number meeting or exceeding on grade level expectation.	59	60	60	June 2024	75
Grade 3 Reading On Grade Level ELA	Percent of students scoring at level 3 and above on the FSA-ELA (FAST PMS FY23).	Total number of 3rd grade students tested.	Number meeting or exceeding on grade level expectation.	54	49	55	June 2024	70
Grade 3 On Grade Level ELA	Percent of students scoring at level 3 and above on the FSA-ELA (FAST PMS FY23).	Total number of students taking the 3th grade test.	Number meeting or exceeding on grade level expectation.	57	52	57	June 2024	72
Grade 3 On Grade Level Math	Percent of students scoring at level 3 and above on the FSA-Math (FAST PMS FY23).	Total number of students taking the 3th grade test.	Number meeting or exceeding on grade level expectation.	51	54	60	June 2024	66
Grade 3 On Grade Level ELA & Math	Percent of students scoring at level 3 and above on the FSA-ELA and FSA-Math combined. (FAST PMS FY23).	Total number of 3th grade students with both ELA & Math Scores.	Number meeting or exceeding on grade level expectation in both subject areas.	45	46	48	June 2024	60
Grade 3 On Grade Level ELA	Percent of students scoring at level 3 and above on the FSA-ELA (FAST PMS FY23).	Total number of students taking the 3th grade test.	Number meeting or exceeding on grade level expectation.	51	48	54	June 2024	64
Grade 3 On Grade Level Math	Percent of students scoring at level 3 and above on the FSA-Math including Algebra and Geometry EOC. (FAST PMS FY23).	Total number of students taking the 3th grade test or the Algebra and Geometry EOC.	Number meeting or exceeding on grade level expectation.	60	62	64	June 2024	73
Grade 3 On Grade Level ELA & Math	Percent of students scoring at level 3 and above on the FSA-ELA and FSA-Math combined including Algebra and Geometry EOC. (FAST PMS FY23).	Total number of 3th grade students with both ELA & Math Scores.	Number meeting or exceeding on grade level expectation in both subject areas.	47	42	47	June 2024	60
Grade 9 on Track to Graduate	Percent of students who, by the end of 9th grade, have met ALL of the following criteria: earned 6 credits, GPA of 2.5, level 3 or higher on the 9th Grade FSA-ELA, and level 3 or higher on the Algebra 1 EOC (or estimated to meet concordance score).	Total number of 9th grade students.	Number meeting criteria listed in the description.	42	39	39	June 2024	60

Source: <https://www.palmbeachschools.org/cms/lib/FL50010848/Centricity/Domain/277/Strategic%20Plan%20Indicators.pdf>

PBCSD’s Strategic Plan contains objectives, and initiatives that are broadly stated. Teams of individuals from throughout the District are assigned responsibility for the development of specific strategies that will address those broad themes, objectives, and initiatives. These strategies are not outlined in the plan but are closely monitored, modified as needed, and evaluated as discussed in **Section 4.3.1** below. The strategies developed by the teams are designed to achieve measurable indicators of success.

While not all of the program areas under review are directly mentioned in the plan, the Superintendent has assigned each of the program area division chief’s responsibility for one or more of the strategic initiatives to ensure that each program area is aware of the division’s role in advancing the objectives of the plan districtwide.

This approach does not follow a traditional strategic planning model which contains individual projects or strategies by department and subgroup. PBCSD’s process for establishing measurable success indicators and engaging teams of individuals from throughout the District in the process of developing and implementing strategies to achieve those success indicators provide an effective framework for success as discussed in **Section 4.3.1**.

4.1.2 School Buildings and Facilities

OBSERVATION: The Facilities Management Division lacks clearly stated S.M.A.R.T goals that provide the foundation for support to the functional departments that the Chief supervises.

The Facilities Management Division's overarching goal identified during the FY 2024 and FY 2025 budget development process is "Facilities Management ensures safe and secure facilities and encourages positive learning environments through the planning, design, and construction of educational and ancillary facilities."

The Division's three goals listed under the overarching goals identified during the FY 2024 and FY 2025 budget development process include the following:

- develop a highly skilled workforce which meets the needs of the District in Facilities Management;
- provide the most cost-effective services while ensuring the highest return on investment. Be fiscally responsible with taxpayer dollars; and
- provide world-class customer service to the School District of Palm Beach County.

These three goals are not all **Specific, Measurable, Achievable, Relevant and Time-Bound**. The Chief of Facilities Management indicated that the Capital Plan is the spending plan that drives the facilities project planning activities. When asked about goals, the Chief reflected on the Division's Website as the most representative of the facilities-related goals, but not specifically these three recorded goals. The webpages include a summary of each facilities-related function consistent with the goals, stated as follows for the Facilities Management Division:

Facilities Management ensures safe and secure facilities and encourages positive learning environments through the planning, design, and construction of educational and ancillary facilities. The Department oversees and monitors the construction of new schools, as well as the renovations, and remodeling of existing schools from conception and acquisition of design, through bidding, construction, and occupancy, for contract compliance and project performance. Additional services include relocatable classrooms and projects related to building envelope, HVAC, safety, security, roofing, classroom technology, Americans with Disabilities Act (ADA) requirements, and changes to existing facilities resulting from minor and major Comprehensive Safety Inspection Reports (CSIR).

The individual departments carry out their functional-specific goals that together represent the consolidated facilities function. **Section 4.3.2** provides information on the four departments that report to the Chief.

These three Facilities Management goals are general and do not meet the S.M.A.R.T criteria. The first goal to develop a highly skilled workforce is not specific. There is not a standard definition of "highly skilled" so it cannot be measured. To be achievable and relevant, the number of positions who report to the Chief of Facilities Management would be expected to be substantive. However, only one professional position and one administrative position report to the Chief. This goal is not

time-bound as there is not an amount of time attached to the goal for when having a highly skilled workforce would be effective.

The second goal to provide cost-effective services and to be fiscally responsible is occurring with the number of monitoring tools that the Chief of Facilities Management uses. However, the named goal is not specific because it lacks clarity with what is defined to be "cost-effective." The goal is not measurable or achievable as the Chief does not have a way to know when he and the Division have accomplished the goal of reaching cost-effectiveness and fiscal responsibility. The goal is relevant to the overall management and oversight of the facilities function, but it is not time-bound as there are neither dates nor an amount of time included as part of the goal.

The third goal to provide world-class customer service is vague and not specific. Defining "world-class" would be necessary to be able to measure this goal. The goal could be achievable if the Chief of Facilities Management defined the current customer service in relation to where the Division wants to shift the customer service. This could also support the need for the goal to be time-bound if there was a defined number of days to reach being world-class.

Evaluating the three Facilities Management goals to the S. M. A. R. T. goals definitions could serve to improve the goals and make them more appropriate to serve as the foundation to the four departments that the division supports.

RECOMMENDATION

Recommendation 4-1: Restate the Facilities Management goals to make them more Specific, Measurable, Achievable, Relevant and Time-Bound.

4.1.3 Classroom Technology and Equipment

OBSERVATION: PBCSD has a five-year Technology Plan (2023-2027) that contains aligned initiatives that are clearly stated, measurable and address key aspects of the program's performance and cost.

The Strategic Technology Planning Team was comprised of representatives from the Educational Technology Department, Information Technology Department, and Performance Accountability Division, as well as subject matter experts which worked together to develop PBCSD's Strategic Technology Plan FY 2023-2027.

The planning team created and distributed the Strategic Technology Plan Survey to internal stakeholders. All input and data collected from the survey was used to assess current technology state and future technology needs for the District. **Exhibit 4-4** provides the Executive Overview for the coming years. While it is difficult to prove or directly equate the availability of technology to student performance improvements or staff satisfaction, the absence of such tools can impact both student performance and staff satisfaction. Instead, the plan addresses the projects and processes that ensure the schools, students and staff have the support and devices that provide the tools that support the educational delivery process.

Exhibit 4-4 Technology Plan Executive Overview

Executive Overview

The Technology Plan for the School District of Palm Beach County outlines the priorities for FY 2023-2027:

- Establish a technology framework for 21st Century Learning.
- Bridge gaps in equity, access, and Digital Divide.
- Increase infrastructure performance for schools.
- Provide training for teachers and specialists in using technology to engage students and deliver the curriculum.
- Business process re-engineering to drive down the total cost of ownership.
- Align IT service delivery to support schools and business processes.
- Establish centralized support processes.
- Strengthen IT governance and project management standards.

Source: Strategic Technology Plan FY 2023-2027

The plan goals are stated in terms of what is written into the District’s Strategic Plan. “Aligned Initiatives” show how Technology will support those goals (**Exhibit 4-5**).

Exhibit 4-5 Sample Technology Plan Initiatives, Metrics and Costs

Benchmark Project: Instructional Technology Systems Refresh					
District Strategic Plan - Aligned Objective					
<ul style="list-style-type: none"> • Ensure all students engage in teaching and learning that results in academic excellence • Accelerate student learning using innovative and differentiated approaches • Ensure all employees have the environment, support, skills, and resources for excellence 					
Aligned Initiatives:					
<ul style="list-style-type: none"> • Ensure consistent and effective literacy instruction in every PreK-3rd grade classroom • Strengthen career pathway opportunities and coordinate choice programs to ensure all students identify, understand, and prepare for careers aligned to their interests • Implement innovative learning approaches including acceleration options in all four core subjects, project-based learning, and authentic assessment • Evaluate the alignment of job descriptions and actual role responsibilities, and adjust as needed to foster employee success and effective/efficient use of resources 					
	2023	2024	2025	2026	2027
Benchmarks / Milestones	Refresh of oldest Audio Enhancement units Refresh cafe & media center projection screens Maintain existing AV hardware	Refresh of oldest Audio Enhancement units (continued) Refresh of oldest projectors Refresh cafe & media center projection screens Maintain existing AV hardware	Refresh of CPUs on SMART panels to extend useful life Refresh Audio Enhancement XD Systems Maintain existing AV hardware	Maintain existing AV hardware	Maintain existing AV hardware Provide for new school openings
Evaluation Plan (Metrics)	Audio Enhancement systems replaced 30 schools’ screens replaced	Audio Enhancement systems replaced 7,000 projectors replace (30 schools' screens replaced)	11,500 SMART Panel CPU's 5,500 Audio Enhancement XD Systems		
Budget Estimate	\$8,098,069	\$10,396,695	\$16,323,000	\$873,000	\$1,977,445

Source: Strategic Technology Plan FY 2023-2027

Following the “Aligned Initiatives” are a series of Benchmarks and Milestones to be achieved each year, Evaluation Criteria (Metrics) for evaluating progress, and Budget Estimates for each year of the plan. The plan not only lays out the broad goals for technology, but also breaks down those goals to the individual department level. In keeping with the theme of developing SMART goals, the initiatives are Specific, Measurable, Achievable, Relevant and Time-Bound. For example:

Specific – to refresh a specific type of equipment

Measurable – replace equipment sat 30 schools-

Achievable –cost and funding sources identified to make the purchase

Relevant – the equipment is necessary for PreK to Grade 2, Career Pathways, as stated in the Initiatives.

Time-Bound – a given budget and number of devices or equipment to be purchased in each year of the plan.

The plan also contains an outline of the monitoring and reporting structure management will use to ensure full implementation of the strategies.

4.1.4 School Safety and Security

OBSERVATION: The districtwide strategic goals for Health and Wellness directly relate to the Safety and Security related functions carried out in the Equity and Wellness Division and are clearly stated and address key aspects of the program’s performance.; based on the Indicators under the Affirm and Inspore theme, the Department developed internal goals and created dashboards to track progress throughout the year.

The Equity and Wellness Division has three major functions, all of which are directly or indirectly related to the districtwide safety and security functions including:

- Safe Schools
 - Student Code of Conduct
 - Positive Behavior Supports and Proactive Classroom Management
 - Threat Assessment
 - Attendance/Truancy
 - Medically Vulnerable People/Homeless Support
 - Safe Schools Ambassadors/Teen Mental Health First Aid
 - Teen Parent Program
- Behavior/Mental Health - provides mental health support through:
 - School Behavioral Health Professionals
 - School Counselors
 - School Psychologists
 - Co-located Mental Health Professionals
- School and Student Support Services (Department and School Based)
 - Alternative Education Schools

- Alternative Education Assignment and compliance services
- Department of Juvenile Justice Youth Services
- Behavior Coaches supporting high need schools

The Districtwide strategic goals, objectives and initiatives for Health and Wellness include the following, and are directly related to the work performed in the Equity and Wellness Division:

OBJECTIVE A3 - Improve equitable participation in programs and resources

Initiative A.3a - Define the essential characteristics of the future Palm Beach County Schools graduate in collaboration with our community, and align learning opportunities for all students

OBJECTIVE C.1 Enhance a sense of belonging, safety, and acceptance for all students

Initiative C.1a - Implement a District-wide system to ensure every student has a positive relationship with at least one adult at school and is recognized for their achievements

OBJECTIVE C2 - Increase comprehensive support for student and employee well-being

Initiative C.2a - Coordinate systems to assess needs for mental health and well-being, align resources, and deliver the intervention/support for those needs

Initiative C.2b - Implement practices to recognize and better support students who have experienced trauma in their lives

Initiative C.2c - Expand mental health and wellness peer support programs available to employees.

Because the District's Strategic Plan provides Initiatives and measures directly relate to the work of the Equity and Wellness Division all of the planning, implementation, monitoring and tracking are integrated with the districtwide processes. As shown in **Exhibit 4-6**, the indicators for the Affirm and Inspire themes relating to the Division, such as the Disciple indicator contain specific SMART goals (Specific, Measurable, Achievable, Relevant and Time-Bound. Each has a measurable goal by year and provides the formula that will be used to measure success. .

Exhibit 4-6 Affirm Indications

AFFIRM INDICATORS								
Indicator	Description	Denominator	Numerator	FY22	FY23	FY24	FY 24 Availability	FY27 Target
Sense of Belonging	SEQ Item: Students feel like they belong at school.	Total number of students who responded to the item.	Number of students who "Agree" or "Strongly Agree"	84.4	83.9	82.6	March 2024	95
Staff Effectiveness	SEQ School Effectiveness 3-item aggregate. * Students use ideas taught in school in daily life. * Teachers prepare students for what they need to know next year. * The school sets high expectations for ALL students.	Total number of students, staff and parents who responded to the items.	Number of students, staff, and parents who "Agree" or "Strongly Agree" with each of the items in this category.	90.7	86.1	86	March 2024	95
Growth Mindset	SEQ item: Students believe if they try hard they can learn anything.	Total number of students who responded to the item.	Number of students who "Agree" or "Strongly Agree"	NA	92.0	91.8	March 2024	95
Elementary Equitable & Representative Access	Percent of grade 5 students recommended for an advanced core course in Grade 6.	Total number of 5th grade students going into 6th grade	Number of students recommended for an advanced core course.	68.7	80	79.9	June 2024	90
Equitable & Representative access to MS Advanced/Accelerated Courses	Percent of middle school students enrolled in an advanced/high school level core course.	Total number of students enrolled in middle school.	Number of middle school students enrolled in an advanced/high school level core course.	74	80	86	March 2024	90
Equitable & Representative access to HS Accelerated Courses	Percent of high school students enrolled in an AP, AICE, IB, or DE course.	Total number of high school students.	Number of high school students enrolled in an AP, AICE, IB, or DE course.	55	59	63	March 2024	70
Discipline	Percent of students with office discipline referrals.	Total number of students enrolled.	Number of students with one or more office discipline referrals.	11	11	12	June 2024	5

Source: <https://www.palmbeachschools.org/cms/lib/FL50010848/Centricity/Domain/277/Strategic%20Plan%20Indicators.pdf>

The Division maintains dashboards that provide continual monitoring of the goals districtwide, at the campus level and down to the student demographic level in order to fully alert the District to the areas of success and weakness.

OBSERVATION: The School Police Department’s Policy 1.1, Organizational Structure is updated annually and outlines the Department’s Mission, Vision, Core Values, and Goals for the coming year; goals are clearly stated and address key aspects of the program’s performance; however, there are no stated metrics in this document for measuring progress or associated costs.

Although the Policy contains a great deal of information on the organizational structure of the Department, the Mission, Vision, Core Values, and Goals in both the 2023 and 2024 Policy are consistent. Goals include the following:

1. *To provide physical safety and security for School District students, personnel, and property through skills training, assistance with discipline, and crisis management.*
2. *To provide an environment that is physically and psychologically safe for students and adults.*
3. *To design, implement, and enforce policies related to safety and healthy development.*
4. *To provide programming including activities, campaigns, and training initiatives to enhance the safety and well-being of School District students and staff.*
5. *To strengthen partnerships between District schools, parents, police, community agencies, and municipalities to ensure the safety and well-being of School District students and staff.*

The Department provides the Policy to all new hires and shares with Officers at the start of each school year to ensure the Department owns the shared vision of the District to Educate, Affirm and Inspire. The Department uses an electronic distribution platform (PowerDMS) which requires all employees to acknowledge receipt of the Policy.

The Policy does not contain metrics for the measurement of progress or costs associated with each goal; however, management provided a list of initiatives undertaken to accomplish the goals, which are also stated in the budget narrative the requires that budget requests be linked to the Strategic Plan.

Goal 1: To provide physical safety and security for District students, personnel, and property through skills training, assistance with discipline, and crisis management.

Action steps taken for meeting/achieving these goals:

1. *Ensure students and staff are properly trained on safety protocols annually through various mediums including face to face Active Assailant training, and eLearning Active Assailant, All Hazards and Emergency Drills course*
2. *At the start of the school year, officers review with school administration and update a crisis plan for each school.*
3. *Officers conduct daily perimeter checks of the campuses they are assigned to, monitor school arrivals/dismissals, and respond to incidents which occur on campus*

Goal 2: To provide an environment that is physically and psychologically safe for students and adults.

Action steps taken for meeting/achieving these goals:

1. *Implement metal detectors in all high schools to enhance physical safety for students and staff*
2. *Ensure school campus meets or exceeds state security requirements - document review annually through completion of the FSSAT*
3. *Campus officers participate in monthly Threat Assessment Team meetings to provide law enforcement input on how to assist students*

While the action steps can be tracked and monitored, these strategies are not all Specific, Measurable, Achievable, Relevant and Time-bound. For example, ensuring campuses meet or exceed FSSAT requirements is specific in terms of the FSSAT requirements, but the Department has not defined “exceeds” the standard. Also, if the goal is 100 percent compliance, and the purpose of the FSSAT is to identify safety concerns, it could be more appropriate to set a goal of identifying as many concerns as possible. At a minimum, for the goal to be measurable and achievable, it should be stated in terms of a percentage such as “ensure that at least 80 percent of the campuses meet the annual FSSAT requirements.”

RECOMMENDATION

Recommendation 4-3: Restate the School Police goals to make them more Specific, Measurable, Achievable, Relevant and Time Bound.

4.1.5 School Bus Transportation

OBSERVATION: The Transportation Services Department has clearly stated Department-level goals that are relevant to program performance and costs and are partially measurable.

The Transportation Director operates with a list of departmental priorities from which the Department's Leadership Team develops the annual goals. These priorities develop over time and provide a solid foundation to identify areas of need.

The Transportation Leadership Team selected its FY 2024 strategic goals in July 2023 as priority items to address in the coming year. Each team member selected two or three action items toward meeting the departmental goals and included them in its annual performance assessment. Transportation Services Department staff monitor progress toward goals weekly at Transportation Services Department staff meetings and monthly with the Chief Operations Officer (COO). Supervisors evaluate each employee's progress toward goals at mid-year and annual reviews.

The three FY 2024 departmental goals are:

- (1) *to maintain operating efficiency of the Transportation Services Department specific to routing, staffing, and maintain on time delivery of students for the school year above 92%;*
- (2) *to work with Leadership, the Unions, and all employees in an effort to improve culture and morale in Transportation; and*
- (3) *to collaboratively work with schools to ensure ridership reporting is accurate and all eligible riders are reported on our state surveys to maximize funding that we receive from the state.*

An excerpt from the Department's Goal 1 shows strategic initiatives and action steps for achieving the goal of on time delivery of students above 92 percent; an excerpt for this goal is as follows:

(1) To maintain operating efficiency of the Transportation Services Department specific to routing, staffing, and maintain on time delivery of students for the school year above 92%.

Strategic Initiatives: A, C, D

Action steps taken for meeting/achieving these goals:

Routing:

- *Collaborated with ESE contacts at all schools to ensure all matriculating students were registered in our routing system in preparation for the new school year.*
- *Engaged students/parents/schools to Register Your Ride for the next school year which gave the team the opportunity to plan routes efficiently for the start of the new school year.*
- *Improve routing efficiency by using Planned vs Actual analysis between Synovia and TransIntranet for route consolidations - removed 800+ bus stops from routes.*
- *Enlisted the assistance of bus drivers and supervisor staff to review the routing discrepancies (wrong stop times or stops being skipped due to no students at the bus stop) that were "reported" by the Synovia Planned Vs. Actual feature.*

Exhibit 4-7 is an On Time Arrival Report that shows statistics such as annual on-time arrivals, before bell time, and after bell time for morning, midday, and afternoon routes.

**Exhibit 4-7
On Time Arrival Report
FY 2020 – FY 2024**

On Time Arrival Report					
AM	2019-2020	2020-2021*	2021-2022	2022-2023	2023-2024
ROUTES	661	569	548	486	508
ON TIME	91.93%	93.24%	83.58%	83.78%	84.84%
BEFORE BELL TIME	98.09%	98.15%	93.71%	94.13%	95.33%
PAST BELL TIME	1.91%	1.85%	6.29%	5.87%	4.67%
NO DATA	9.52%	34.43%	16.34%	12.03%	8.16%
PRIVATE	N/A	N/A	N/A	0.76%	2.90%
NO STUDENTS	0.03%	0.43%	0.23%	0.76%	0.71%
AM Mid-Day					
ON TIME	20.78%	15.66%	19.63%	18.36%	14.08%
BEFORE BELL TIME	51.16%	47.78%	41.90%	37.19%	33.43%
PAST BELL TIME	48.84%	52.22%	58.10%	62.81%	66.57%
NO DATA	46.81%	59.30%	49.66%	49.91%	38.97%
PM Mid-Day					
ON TIME	75.85%	67.38%	61.78%	76.65%	57.37%
AFTER BELL TIME	24.15%	32.56%	38.18%	23.32%	42.63%
NO DATA	42.97%	56.94%	52.82%	45.63%	36.80%
PM					
ON TIME	83.72%	89.52%	74.87%	74.81%	76.37%
AFTER BELL TIME	16.28%	10.48%	25.13%	25.19%	23.63%
NO DATA	8.60%	25.26%	19.49%	12.56%	7.91%
PRIVATE	N/A	N/A	N/A	0.81%	2.51%
NO STUDENTS	0.01%	0.20%	0.17%	0.42%	0.22%

Source: PBCSD Transportation Services Department, 2024.

An excerpt from the Department’s Goal 2 shows strategic initiatives and action steps to improve morale; an excerpt for this goal is as follows:

(2) To work with Leadership, the Unions, and all employees in an effort to improve culture and morale in Transportation.

Strategic Initiative: A, C, D

Action steps taken for meeting/achieving these goals:

Improve employee absenteeism:

- *Make sure each facility maintains and reviews the Facility Summary Report to assist with attendance management and route coverage.*
- *Monthly site visits to all facilities to engage drivers to improve attendance.*
- *Promoted the district’s perfect attendance merit pay benefits as described in collective bargaining agreement.*

An excerpt from the Department’s Goal 3 shows strategic initiatives and action steps to ensure ridership is accurate; an excerpt for this goal is as follows:

(3) To collaboratively work with schools to ensure ridership reporting is accurate and all eligible riders are reported on our State surveys to maximize funding that we receive from the State.

Strategic Initiative: A, C, D

Action steps taken for meeting/achieving these goals:

Improve transportation technology: Bus Camera Program, Here Comes the Bus, Barcode Scanning and Medicaid Reimbursement.

- *implement barcode scanning student ridership;*
- *added Wi-Fi technology to all buses to allow students to access educational websites as well as facilitated on-demand bus video retrieval;*
- *added the Here Comes the Bus app which allows parents to track the bus their child is riding on; and*
- *promoted and trained school staff to utilize TransIntranet to track school buses instead of calling transportation to ask where a bus is located or when it will arrive. This feature allows schools to more efficiently plan their dismissal.*

While these goals are amiable and partially measurable, to measure performance, these goals should be specific, measurable, achievable, realistic, and time bound. For example, Goal 1 meets these criteria because the goal is specific and relevant to student on-time arrivals; is measurable in terms of achieving a 92 percent on-time arrival rate, is achievable and realistic as there will be some times when buses break down or traffic hazards may prevent on-time arrivals, and it is time-bound by the school year. Goals 2 and 3 are less specific, and it is not clear how success will be measured. Evidence that employee morale may be improving, for example, could be measured by a reduction in the annual turnover rate. Therefore, a more realistic and measurable goal might be “implementing strategies to improve employee morale as evidenced by a drop in the employee turnover rate of 20 percent over the next year.”

The Director of Transportation received his promotion to Director in 2018 and is currently collaborating with the COO to establish measurable goals; measurable goals support performance by providing motivation and focus and give a sense of accomplishment with tracking progress.

Measuring progress toward departmental goals is a valuable management tool; safe, efficient transportation is critical for a districtwide focus to ensure all students have access and opportunity for academic excellence.

RECOMMENDATION

Recommendation 4-4: Develop measurable goals for Transportation with metrics that focus on specific data to quantify key performance indicators.

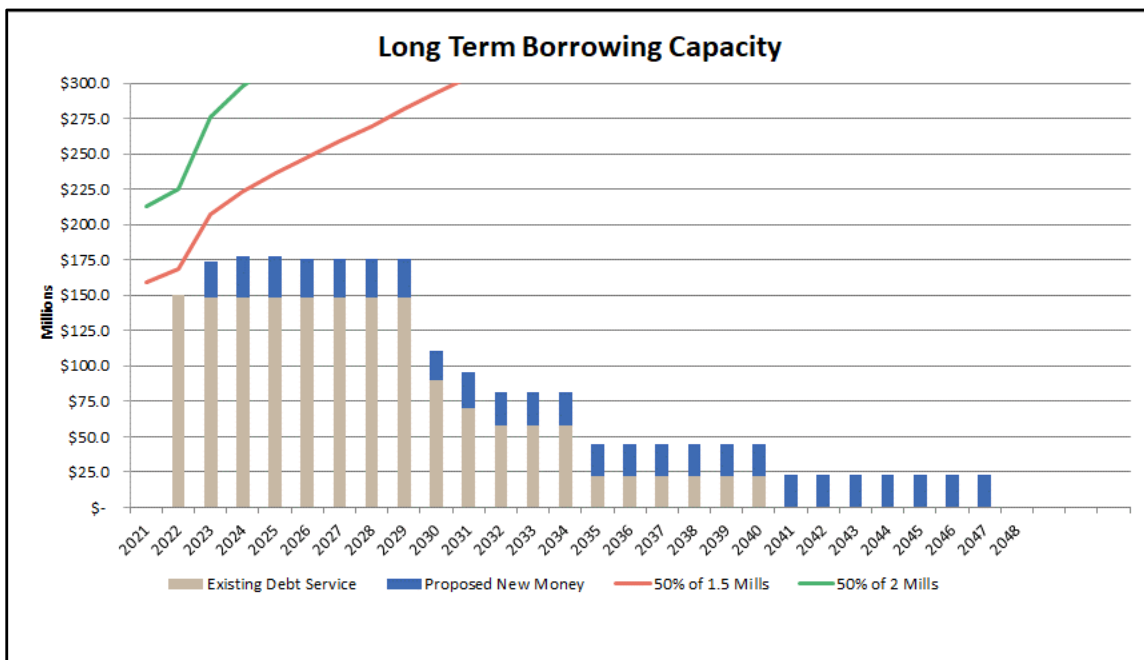
4.1.6 Bond Indebtedness

OBSERVATION: The District has clearly stated and measurable goals for their bond indebtedness program that addresses program performance and cost.

Per the June 30, 2023, Debt Annual Report, the District has continued to maintain compliance with the Debt Policy 6.085, Debt Management., which stipulated that no more than half of the capital tax revenue would be used for debt service.

Exhibit 4-8 shows the projected annual debt service for outstanding debt as well as proposed new debt issues compared to the latest projections of capital outlay millage from the Office of Economic & Demographic Research (EDR).

**Exhibit 4-8
Long-Term Borrowing Capacity
FY 2023**



Source: PBCSD Annual Debt Report, FY 2023.

The beige color bars are the levels of existing debt for the District beginning with FY 2021 and running through 2048. The blue bars on top of the beige ones are the proposed new debt issues, so the combination of the two bars equals total potential debt currently and in the future. The red and green lines indicate what 50 percent of capital outlay millage projections are for the FY 2021 through 2031. The resulting gap between the top of the bars and the lines is the amount of debt capacity still available to the District while remaining within debt policy.

The project list for the recently approved sales tax referendum (2022) included construction projects to be financed with Certificates of Participation (COPS). This has been the District’s primary method of financing school construction as an alternative to traditional bonds as they offer enhanced

flexibility in debt management and the issuance process is streamlined, as Voter approval is not required.

4.2 CONSISTENCY WITH STRATEGIC PLAN

Subtask 4-2: Review program-level goals and objectives to ensure that they are consistent with the school district’s strategic plan – Overall Conclusion: (Partially Meets)

4.2.1 District Support for Areas Under Review

OBSERVATION: The costs for implementing the Strategic Plan are not estimated for each strategy of initiative, but instead are tracked and monitored during the budget process.

According to the Chief Financial Officer (CFO), PBCSD tracks Strategic Plan Initiatives during the budget development process. During the FY 2025 budget cycle, a total of \$10.7 million is allocated for Strategic Planning Initiatives, some of which the District allocated for 18 additional full-time employees, while other expenses are for goods or services. **Exhibit 4-9** provides an excerpt of the approved initiatives for FY 2025.

**Exhibit 4-9
Excerpt of Strategic Plan Initiatives Budget**

Department	Request/Initiative	Strategic Purpose	Amount(NET)
9048 Secondary Education	A2.a Project-Based Learning Network of Schools Professional Learning Proposal	Academic Excellence & Growth	\$236,990
9048 Secondary Education	Destiny Library Manager	Student-Focused Culture	\$70,400
9062 ESE Program Support	504/ADA Manager	Academic Excellence & Growth	\$6,296
9032 Exceptional Student Education	Saturday Testing XDD	Academic Excellence & Growth	\$250,000
9138 Behavioral & Mental Health	Lightspeed/Gaggle Platform (Transfer to IT Security?)	Mental Health and Wellness	\$350,000
9031 Federal & State Programs	Grant Compliance Specialist I	Student-Focused Culture	\$96,997
9031 Federal & State Programs	Federal Grant Technician	Student-Focused Culture	\$1,923.84
9450 Maintenance & Plant Operations	7.0 FTE Trades Positions Across 12 Zone Teams & 1 Tech Mechanical SR	Student-Focused Culture	\$988,699
9320 Transportation Services	Increase Contracted Transportation spend	Student-Focused Culture	\$4,600,000
9008 Diversity in Business Practice	B2G Software Increase	Committed and Impactful Employees	\$3,040
9245 Construction	2 S1 Analyst Financial Senior	Committed and Impactful Employees	\$179,096
9333 Charter Schools	Computer Refresh	Committed and Impactful Employees	\$3,470
9004 School Police	Increase Training Opportunities	Committed and Impactful Employees	\$100,000
Grand Total FY 2025			\$10,735,861

Source: PBCSD Budget Initiative Requests for Strategic Purposes, FY 2025.

During the District’s budget development process, departments and divisions were required to link their budget requests to the 2022-2027 Strategic Plan. The 2024 budget instructions included the following requirement:

With the implementation of the new Five-Year Strategic Plan, a full inventory of District programs should be evaluated as part of your department budget review.” Additionally, the instructions regarding the detailed budget stated that: “Each proposed line item exceeding \$1,000 requires justification. Justifications from the previous year will be carried over in future years.

Goals, monitoring activities, and new initiatives for the year are included in these narratives.

Examples of goals-to-project linkages include:

- The Facilities Management Division’s goal to streamline the Capital Plan process is linked to a request for project management software which they are using to accurately plan and track all types of projects including the schedules, budgets, and staffing.
- The School Police Department’s goal is to effectively protect, and secure District students, staff, and assets is linked to expenditures for providing daily law enforcement staffing and services throughout the District.

The budget narratives provide details on how the departments plan to advance the Strategic goals through the identified expenditures. This approach helps to ensure that all program areas, whether directly or indirectly addressed in the plan are encouraged to recognize and articulate how each department can and is contributing to the districtwide improvement efforts.

Strategic planning is a proactive process of identifying the critical issues that an entity must address to efficiently continue providing value. Within school districts, a good strategic plan serves as a map for the Board, senior leadership, and staff to guide and direct business actions toward meeting the District’s goals. In addition, such a plan moves the District from a reactionary mode to a proactive operating mode by connecting goals, strategies, performance measures, and action plans to the budget. School districts that link these elements through the planning process realize high success rates in achieving identified goals.

4.2.2 School Buildings and Facilities

OBSERVATION: The Facilities Management Division goals developed as part of the budget development process align generally and support the District's Strategic Plan. However, the Division does not have a long-range plan for how the various functions will continually improve operations in support of the District's goals for the future.

During the budget process, instructions included a requirement that the budget narrative for each department include a list of each department’s goals, and a link to the Strategic Plan goals.

In compliance with this directive, the Facilities Management Division's three goals as stated in in the 2024 budget narrative are linked to the districtwide strategic themes as follows:

- Goal 1: *Develop a highly skilled workforce which meets the needs of the District in the area of Facilities Management; Strategic Theme: "Mental Health and Wellness."*

- Goal 2: *Provide the most cost-effective services while ensuring the highest return on investment. Be fiscally responsible with taxpayer dollars; Strategic Theme: "Committed and Impactful Employees."*
- Goal 3: *To provide world-class customer service to the School District of Palm Beach County; Strategic Theme: "Committed and Impactful Employees."*

The Chief reflected that as an Operations Division, there is not a direct connection to the Strategic Plan, but the goals are "loosely related."

One of the Division's processes and tracking activities is to "Develop and update long-range facilities plan that is fiscally responsible annually." However, the Division does not have a long-range plan for moving the facility and maintenance functions forward in the future. Board Policy 7.132 indicates that the state-required five-year workplan is the deliverable for this process and tracking activity. Although it is a comprehensive document, the workplan lacks all the components of a long-range facilities plan. The five-year workplan introduction states:

The 5-Year District Facilities Workplan is a very important document. The Department of Education, Legislature, Governor's Office, Division of Community Planning (growth management), local governments, and others use the work program information for various needs including funding, planning, and as the authoritative source for school facilities related information.

Board Policy 7.132, Five-Year Plan and Capital Budget; Annual Update, Amendment and Adoption, contains the following:

1. ***Five-Year Plan and Capital Budget (Five-Year Plan)*** - *The Five-Year Plan shall demonstrate the ability to finance capital improvements from existing revenue sources and alternative funding mechanisms in order to:*
 - a. *Correct deficiencies and meet future needs as allowed by available funding; and*
 - b. *Designate the amount of money to be spent in each fiscal year for the planning, preparation, land acquisition, and actual construction and renovation of each school project which adds capacity or modernizes existing facilities within the construction cost maximum limitations of Section 1013.64, F.S.; and*
 - c. *Specify all new construction, remodeling or renovation projects which will add permanent capacity or modernize existing facilities within the construction cost maximum limitations of Section 1013.64, F.S.; and*
 - d. *Prepare for the needs of the long-range planning period.*
2. ***Provisions of the Annual Five-Year Plan*** - *The District's Plan shall:*
 - a. *Identify the projected enrollment, capacity for each individual school for each year of the Plan; and*
 - b. *Provide for required modernization; and*
 - c. *Satisfy the District's constitutional obligation to provide a county-wide uniform system of free public schools; and*
 - d. *Provide a description of each school project; and*
 - e. *Annually update the Tables and The School District of Palm Beach County Five - Year Capital Improvement Plan.*

The District has not reviewed and updated Board Policy 7.132 since 2018. There have been shifts in the facilities program since 2018 that the Policy does not address.

In Section 4 of Board Policy 7.132 related to facilities planning, the Interlocal Plan Amendment Review Committee is mentioned, which is no longer a Board Advisory Committee. However, the Construction Oversight Review Committee (CORC) has a key role in facilities projects:

***Transmittal.** - Before adoption of the Plan, the Superintendent/designee shall Post on the District's website the proposed Five – Year Plan along with data and analysis necessary to demonstrate the financial feasibility to and make available to:*

- f. The Interlocal Plan Amendment Review Committee (IPARC); and*
- g. The local governments that participate in the 2015 Coordinated Planning Interlocal AgreementIn*

While elements of long-range planning can be found in the Capital Plan, which contains required replacement cycles for some facility components, a long-range facility master plan considers many other components.

A typical Long-Range Facility Master Plan involves the following:

- Comprehensive demographic studies
- Historical enrollment trends
- Historical and planned residential development
- Enrollment projections
- Local charter schools, private schools and the number of students enrolling or leaving the District
- Facilities needs assessment

PBCSD has recently contracted for a facility assessment in the coming year, which is one of the components involved in preparing a long-range plan. The District needs to know the condition of each facility, but as shown, this is only one component of the planning effort.

RECOMMENDATION

Recommendation 4-5: Create a Long-Range Facility Master Plan with clear linkages to the districtwide Strategic Goals and Initiatives.

4.2.3 Classroom Technology and Equipment

OBSERVATION: The five-year Technology Plan (2023-2027) is directly linked to the District's Strategic Plan.

As discussed in **Section 4.1.3**, and demonstrated in **Exhibit 4-5** above, the Technology Plan is directly linked to the districtwide Strategic Plan.

Throughout the document, references are made to the districtwide Strategic Plan and the preface to each of the goals in the plan provides the District Strategic Plan - Aligned Objective in bulleted form, and then lists the technology-related Aligned Initiatives.

4.2.4 School Safety and Security

OBSERVATION: There is evidence that the School Police Department and the Equity and Wellness Division each have goals that are linked to the Strategic Plan directly or by association; however, there is no comprehensive long-range plan for the safety and security function that would ensure coordination of effort.

The Chiefs of School Police and Equity and Wellness have goals set by the Superintendent, School Police have its vision, mission and goals outlined in policy, and the Equity and Wellness Division is participating actively in the implementation of the districtwide Strategic Plan.

Each of these groups; however, operate independently, collaborating on Safety and Security functional activities through regular meetings of various groups, and as special needs arise.

As discussed in **Section 2.1.4** of this report, there is a School Safety Specialist as required by law; however, the legislative requirements for the Safety and Security function are assigned to multiple departments.

This multi-departmental approach ensures that all legal requirements are met, but it does not ensure the continuity and cohesiveness of services, eliminate redundancies, and ensure that all areas are contributing to the overall achievement of districtwide goals and objectives.

Long-range planning focuses on creating a roadmap for any organization's future success, considering anticipated environmental, demographic, and technical changes. This planning is no less important in the school safety and security areas. The Florida Legislature and the Florida Department of Education have outlined clear standards, drills, reports, and requirements, which some districts have come to believe provide a framework for all safety and security activities. What these standards and legislative requirements do not consider are student enrollment growth patterns, emerging technologies, district-specific goals and objectives for mental health and wellness, and community expectations. Creating a long-range vision for the safety and security function in PBCSD and aligning resources to achieve that vision is amplified by the organizational structure currently in place for the function.

RECOMMENDATION

Recommendation 4-6: Create a functional long-range plan for Safety and Security that closely aligns the work carried out by the various assigned units and aligns goals directly to the districtwide goals and objectives.

4.2.5 School Bus Transportation

OBSERVATION: Transportation Services Department goals and objectives generally align with the District plan, but the Department does not have a long-range plan for the Transportation function, which more directly links to the District’s strategic plan.

Transportation goals and performance evaluations generally align with the District’s Strategic Plan, but the District Strategic Plan does not mention Transportation or include transportation initiatives in the performance indicators of the District’s Strategic Plan.

Transportation goals focus on improving current performance and do not document plans for future challenges to ensure continuity of services as well as continual improvement of those services. The Chief Operations Officer’s operational excellence meeting documentation highlights planning topics such as “things to come” and “future projects,” but Department goals do not incorporate long-range goals.

A review of long-range plans for Transportation Services in school systems across the country identify various key planning elements to consider:

- Evolving vehicle specifications and requirements;
- Community traffic patterns and growth scenarios impacting routes;
- New schools, closing schools, zoning changes;
- Projected changes in student residency patterns;
- Fleet maintenance infrastructure and staffing changes; and
- Mental health, discipline management and crisis management relating to transportation services.

Long-range planning and goal setting focuses not only on today’s performance but ties the long-range goals to the districtwide strategic goals for continually improving the quality of services to the students and staff.

RECOMMENDATION

Recommendation 4-7: Create a long-range Transportation Plan linked to the District’s Strategic Plan.

4.2.6 Bond Indebtedness

OBSERVATION: Debt is not discussed in the District’s Strategic Plan; however, debt proceeds are used to finance the purchase or construction of assets that support districtwide goals in alignment with the Strategic Plan.

4.3 PERFORMANCE MEASURES AND STANDARDS

Subtask 4-3: Review the measures and standards the school district uses to evaluate program performance and cost, and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives – Overall Conclusion: (Partially Meets)

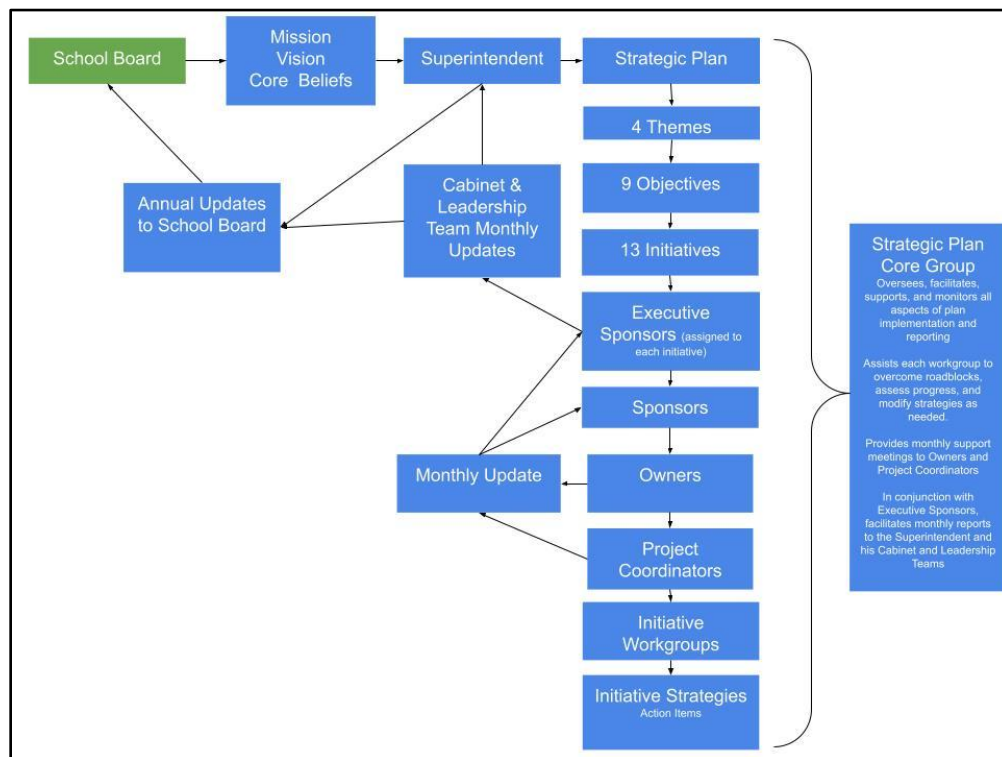
4.3.1 District Support for Areas Under Review

OBSERVATION: PBCSD’s leadership has adopted the Strategic Planning Accountability process to monitor, direct and assess districtwide progress toward meeting the Strategic Plan/s stated objectives and indicators.

According to interviews, the previous Strategic Plan was not fully implemented. In July 2021, during the Strategic Planning process, the current Superintendent took office and initiated an accountability process to ensure that he was kept apprised of the progress toward implementation on an ongoing basis.

The process flow shown in **Exhibit 4-10** begins with the Superintendent assigning each of his direct reports/ division chiefs as the executive sponsor of one or more of the strategic goals and/or initiatives.

**Exhibit 4-10
Strategic Planning Accountability Model**



Source: Division of Performance Accountability, May 2024.

Each initiative has an assigned sponsor, owner, project coordinator, and an assigned work group.

The groups meet regularly with the executive sponsor and the executive sponsors meet monthly with the Superintendent to discuss progress and/or obstacles to progress. When indicators/measures are not being met, the Superintendent's Leadership team will collectively seek to modify the strategies or develop new strategies to overcome the identified obstacles.

There is also a Strategic Plan Core Group that helped to establish the initial Work Groups to carry out strategy implementation. As shown in the process flow, monthly reports are made up and down the chain of command, with the Core Group available to facilitate the groups during the process.

The Strategic Plan Core Team assists in preparing and presenting annual updates to the Board, however, throughout the year, department heads and Chiefs provide updates to the Academic Advisory Committee the District Equity and Diversity Advisory Committee, Technology Oversight Committee and others Board Committees regarding ongoing projects and initiatives associated with the Strategic Plan.

During interviews, the value of the Accountability Model became apparent. Each member of the Superintendent's Leadership Team and the management-level positions below the division chiefs articulated the District's goals and objectives, discussed its role in the implementation process and explained the manner in which the Superintendent was holding them accountable for achievement of the stated goals and objectives.

4.3.2 School Buildings and Facilities

OBSERVATION: Each of the four Facilities Departments have Processes and Tracking Activities related to its goals developed as part of the budget process, with clearly defined measures and standards to assess program progress toward meeting its stated goals and objectives.

There are 24 Processes and Tracking Activities to manage for the Facilities Departments identified during the FY 2024 and FY 2025 budget development process. **Exhibit 4-11** includes as an excerpt from the Facilities Construction Department goals, processes, and tracking/monitoring activities.

**Exhibit 4-11
Excerpt from Facilities Construction Department Goals,
Processes and Tracking/Monitoring Activities
FY 2024 and FY 2025**

Facilities Construction Department Goals, Processes and Tracking/Monitoring Activities
<p>Construction has developed the goals below by expanding on their departmental budget process, Operational Excellence (OpEx) goals and District website descriptions. The goals listed aligns with the District’s strategic plan initiatives and has been disseminated to and reviewed with staff.</p>
<p>FY 2025 Goals:</p> <p>Goal 1: Improve and track customer service including implementing a two-phased post occupancy survey after projects are completed, continued, and enhanced training programs for staff and additional employee recognition.</p> <p>Goal 2: Capital plan and program planning optimization. Streamline our capital plan process by utilizing project management software to accurately plan and track all types of projects along with current and future schedules, budgets, and staffing.</p> <p>Goal 3: Sustainable Buildings. Long term goal to build a net-zero, carbon neutral new facility. Focus more on sustainability and resilience in projects where feasible and practical to do so.</p> <p>FY 2024 Goals:</p> <p>Goal 1: Proactively mitigate supply chain market conditions to maintain project schedules and limit budget increases. Action - implemented a system where we create a two-phased GMP. The first phase allows us to purchase long lead time items in advance. The second phase is the rest of the project. This allows us to maintain our project schedules.</p> <p>Goal 2: Improve the educational facilities building envelopes, safety, security, appearance, functionality, and building systems throughout the district.</p> <p>Goal 3: Comply with building code and DOE’s requirements while developing innovative design solutions.</p>
<p>FY 2025 and FY 2024 Processes and Tracking/Monitoring Activities:</p> <p>Exceptional Customer Service (Goal 1): (OpEx Presentation)</p> <ul style="list-style-type: none"> • Upcoming staff training • Post Occupancy Evaluations of all modernizations and new schools • Quarterly Meeting with entire Construction Department • Monthly Meeting with SPAs and individual check-in meetings with each SPA • Quarterly meetings with Regional Superintendents to field school concerns <p>Monitor and track the schedules and budgets of all projects. (Goal 2)</p> <ul style="list-style-type: none"> • Minor Projects - Schedules and progress are tracked with our minor project’s spreadsheet. The Minor Projects General Manager, Director, and Construction Finance meet regularly to review. • Security Projects - Schedules and progress are tracked with several security spreadsheets and dashboards. The Minor Projects SPA, Director, and Construction Finance meet regularly to review. • Major projects and Facility Renewals - Facility Renewal project budgets and scopes are tracked as outlined in the FCA Projects Controls Procedures document. The Power BI module is used and continually updated showing current spending on each project. The schedules and staffing are reviewed monthly with the Monthly Report and Heat Map every time a major project budget is adjusted, a new budget sheet is created and reviewed by several parties provided to Treasury for activating the budget change. Change orders are reviewed by the Construction group monthly in preparation for CORC and the School Board Meetings. Each Change Order gets reviewed by the Architect/Engineer, SPA, and Project Controls in addition to the General Manager, Department Director, Chief of Facilities, COO, or Superintendent, when applicable. • Develop and update long-range facilities plan that is fiscally responsible annually. (Policy 7.132) (Goal 2 and 3)

Source: PBCSD Facilities Goals and Objectives, May 2024.

The other Departments have a similar summary, including Building Code Services, Maintenance & Plant Operations, and Environmental & Conservation Services.

4.3.3 Classroom Technology and Equipment

OBSERVATION: The evaluation criteria (metrics) identified under each of the goals and initiatives in the Technology Plan are sufficient to assess program progress toward meeting its stated goals and objectives.

The stated metrics identified under each of the Technology Plans goals and initiative are based on data that is collected and reported on an ongoing basis. Examples of the metrics include:

- Track usage reports
- Process Owner surveys
- Review system incident and change reports
- Storage Reports
- Measure and CPU and memory thresholds
- Track and review capacity reports

Statistical information is gathered and, in many cases, presented as a dashboard showing the goals and the current progress toward those goals. **Exhibit 4-12** provides an example of a usage report used as a metric for a related initiative.

Exhibit 4-12 Usage Report

1. vSphere Cluster Utilization Summary											
List of all the vSphere Clusters with Average and Peak CPU, Memory, Disk and Network Utilization in the past 30 days. May 25, 2024 03:25 PM - Jun 24, 2024 03:25 PM (GMT-04:00)											
Name	Cores	Utilization % (Peak)	Utilization % (Avg)	Memory (GB)	Utilization % (Peak)	Utilization % (Avg)	Disk Space (GB)	Utilization % (Peak)	Utilization % (Avg)	Network Utilization MBps (Peak)	Network Utilization MBps (Avg)
FHESC Prod	768 Cores	68.42 %	31.76 %	11.27TB	36.62 %	33.48 %	561.48TB	32.98 %	32.52 %	2,917.49 MBps	435.03 MBps
SJTV Prod	384 Cores	36.58 %	25.47 %	5.27TB	20.88 %	18.63 %	52.98TB	25.97 %	21.79 %	1,402.65 MBps	164.35 MBps
FHESC NonProd	384 Cores	62.15 %	15.84 %	5.27TB	25.39 %	22.33 %	558.94TB	33.13 %	32.66 %	786.84 MBps	63.7 MBps
FHESC SQL	288 Cores	51.53 %	19.7 %	3.77TB	37.22 %	35.79 %	558.32TB	33.17 %	32.7 %	1,707.59 MBps	165.03 MBps
SJTV Mgmt	192 Cores	26.31 %	20.33 %	2.25TB	29.59 %	29.45 %	22.3 TB	14.68 %	14.37 %	410.3 MBps	46.17 MBps
FHESC Mgmt	160 Cores	42.77 %	32.78 %	2.25TB	35.88 %	34.02 %	45.52TB	29.73 %	29.63 %	785.97 MBps	81.64 MBps
FHESC ROBO	96 Cores	41.2 %	17.97 %	0.75TB	21.53 %	16.9 %	557.07TB	33.24 %	32.77 %	192.07 MBps	4.5 MBps
In Transit	0 Cores	0 %	0 %	0TB	-	-	-	-	-	0 MBps	0 MBps
FHESC Temp	0 Cores	0 %	0 %	0TB	-	-	-	-	-	0 MBps	0 MBps

Source: Utilization Report – vSphere Clusters, June 2024.

The Chief Information Officer provides progress reports to the CFO, who in turn reports progress to the Superintendent’s Leadership Team.

4.3.4 School Safety and Security

OBSERVATION: The various departments and programs that are responsible for one or more of the legislative requirements relating to the safety and security function have dashboards and measurement criteria that evidence the District’s overall compliance with legislative mandates.

The departments each have evidence to support how the District is monitoring compliance with each legislative mandate; not all the evidence is available due to the confidential nature of the data.

There are dashboards and other reports prepared on a regular basis showing the percent of employees receiving required training, number of schools reporting timely completion of drills, etc.

Exhibit 4-13 provides an example of the Discipline Dashboard. The data shown is districtwide and truncated for confidentiality’s sake, but the menu to the left allows staff to drill down to Incidents by Level, Incidents by Subgroup, Suspensions, OSS Suspensions by Subgroup, etc. and then by area, grade level, ethnic type, and more.

**Exhibit 4-13
Discipline Dashboard**

Incident Description	2022	2023
REPETITIVE DISOBEDIENCE/INSUBORDINATION	6,398	7,581
PHYSICAL AGGRESSION	5,717	5,942
SEVERE INAPPROPRIATE ACTIVITY	3,801	4,006
FIGHTING	2,800	2,836
OUT OF ASSIGNED AREA	2,878	2,571
DISOBEDIENCE/INSUBORDINATION	2,675	2,754
FAILURE TO COMPLY WITH CLASS/SCHOOL RULES	2,267	2,356
INAPPROPRIATE ACTIVITY	2,311	2,169

Source: Equity and Wellness Division, May 2024.

One dashboard viewed by the review team contained a list of the schools showing the dates when each school had conducted various drills (fire, emergency etc.). Those schools that had completed all of the required drills were shown in green, those that had conducted some but not all drills were shown in yellow and those who had not completed multiple drills were shown in red. Staff said they alert the School Police and campus administrators of the issue. In some cases, it is a matter of the school not entering the drill information into the system, however, non-compliance is reported up the chain of command for handling.

Similar dashboards are maintained in other areas such as documentation of required employee safety training.

The Strategic goals and objectives relating to Equity and Wellness are closely monitored and reported using the Strategic Accountability Model. Police Department goals do not all have stated metrics for evaluating progress or performance, however, School Police told the review team that they provide performance data as part of its confidential reports to the Superintendent’s Leadership Team and School Board on a regular basis.

4.3.5 School Bus Transportation

OBSERVATION: The current metrics for evaluating performance in the Transportation Services Department are under development; the Department tracks on-time bus arrivals and customer service to parents and schools as a tool for assessing and improving current performance.

The Transportation Services Department Leadership Team monitors operations and prepares numerous reports and dashboards, reports such as On Time Arrival, Bus Availability, Customer Service Call Response, and Daily Routes, but has not established metrics sufficient to assess departmental performance or progress toward meeting stated goals.

The Director of Transportation stated he is collaborating with the COO to develop “SMART” goals to measure Department performance more effectively. **Section 4.1.5** above provides more information.

Transportation Services Department staff use data collected for reporting on daily operations and tracking progress toward departmental goals, identifying any impediments, and reporting on performance. Department staff implemented new software, and the Leadership Team can now use the monitoring reports to establish metrics appropriate to measure the Department’s operational goals.

Further, if an operational goal is to make use of the Where’s My Bus software to reduce parent and campus calls by 20 percent, the tracking and monitoring required to measure these criteria may be slightly different than simply tracking the number of times the software is used each day. In other words, “how is the system improving performance?” and if improvements are not being realized, “what do we need to do differently to ensure improved performance?”

The use of standards and measures for sufficient metrics will drive the assessment of progress towards meeting performance and cost goals; without which the Department has no reliable measure.

RECOMMENDATION

Recommendation 4-8: Once realistic SMART goals are established for the Department, establish strategies and metrics sufficient to assess the Transportation Services Department’s progress towards meeting its goals.

4.3.6 Bond Indebtedness

OBSERVATION: Debt goals and measures have facilitated the Board and administration’s ability to develop strategies for leveraging financial resources by entering into financing arrangements.

The Treasury Department is guided by Board Debt Management Policy, Debt Management Guidelines, and Debt Compliance Procedures which encompass the measures and standards to evaluate debt performance and its related costs.

Specific goals of the debt program include:

- Obtaining capital at low cost (See **Chapter 1, Section 1.4.6** for further discussion).
- Managing exposure to risk (See **Chapter 3, Section 3.2.6** for further discussion).
- Keeping a strong credit rating (See **Chapter 1, Section 1.2.6** for further discussion).

The guidelines that have been followed have added clarity to the debt management goals and objectives. Adherence to debt management policies has also yielded sound fiscal management.

4.4 INTERNAL CONTROLS

Subtask 4-4: Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met – Overall Conclusion: (Partially Meets)

4.4.1 District Support for Areas Under Review

OBSERVATION: PBCSD’s Board Policies are created and maintained internally following a detailed process that ensures timely legal compliance with changing state and federal laws, and the needs of the Departments and staff that administer those policies.

PBCSD maintains its own policies internally without assistance from an external organization. There are currently 317 active PBCSD School Board policies. Board Policy 1.035, Policy Presentation, outlines the process for the adoption of School Board Policies, with ownership of the policies and revisions of policies assigned to the departments.

The policy states that the department assigned to maintain the policy will work with the Board Clerk to provide to the Clerk the substance of the policy notices for postings, as well as the Board report, cover sheet, and a copy of the revised or new policy. An assigned attorney reviews these documents before they are submitted to the Board Clerk.

Before a new policy or revisions to an existing policy is presented to the School Board the department assigned the policy should obtain input from other departments impacted by the policy and, time permitting, from any Board advisory committees impacted by the policy.

Before final legal review of the policy has occurred, the assigned department will submit to an assigned attorney PBCSD 2657, Policy Checklist in Preparation for Final Legal Review. The assigned attorney from the Office of General Counsel or outside counsel must have reviewed for legal sufficiency, using a checklist, the proposed policy, and any documents incorporated by reference therein.

Form PBCSD 2139 must be circulated with the policy and signed by the required persons. This includes a review by Labor Relations to determine if any bargaining issues exist. The assigned department head presents the proposed policy to the Superintendent's Leadership Team for approval. The Superintendent then recommends that the Board approves the proposed policy or revisions.

The Board policies are available on the BoardDocs Website.

OBSERVATION: The Chief of Staff is currently conducting a review of all Board policies to ensure they are current and remain relevant.

The process for reviewing policies impacted by legislative changes appears effective, with both the General Counsel and the assigned Policy owners being apprised of legislative changes on an ongoing basis. The review team; however, noted that the District has not updated some policies for as long as 15 years. For example, Policy 2.26, School Bus Routing and Scheduling, has not been updated since July 2010, and Policy 2.29, Maintenance and Repair of Automotive Equipment, was last updated in June 2008. While it is possible that no changes are needed to these policies, changes in technology and staffing structures can necessitate changes.

To ensure that all policies remain current, the Chief of Staff has created a spreadsheet showing the policies, the assigned owner, the status of each policy, and has highlighted those policies that need review. **Exhibit 4-14** provides a sample of policies from the spreadsheet.

Exhibit 4-14
Excerpts from Policy Master List

Policy Number	2.01	2.036	2.037	2.121	2.131	2.14
Policy Title	Employees' Professional Affairs	Breach of Personal Identification Information	Protected Health Information Privacy Policy	Student Activities in the Schools	Student Distribution-Posting of Literature and Materials	Sales Calls and Demonstrations
Policy Status	Outstanding 2021	Outstanding 2021	Outstanding 2021	Outstanding 2021	Outstanding 2021	Outstanding 2021
Current Process Status	Review Complete and NO Revisions Needed	Revisions Underway	Review Complete and Revisions Needed	Collaboration with Attorney Underway	Review Complete and NO Revisions Needed	Review Complete and NO Revisions Needed
Division/ Department Owner	HR	Finance/ IT	Finance/ Risk Management	OGC/Academic	OGC/Academic	Finance/ Accounting
Policy Manager(s)	Tim Kubrick	Ray Usler	Nancy Bolton	Shawn Bernard/Glenda Shefflied	Glenda Sheffield	Heather Frederick/ Nancy Samuels
Phase In Path	No revision needed	Drafting	Drafting	Beginning	Analysis	No revision needed
Attorney Status Check	Status Confirmed	Status Confirmed	Status Confirmed	Status Confirmed	Status Conflict	Status Confirmed

Source: Chief of Staff, June 2024.

While the policy documents on BoardDocs do not contain a note that the policy was reviewed and no revision was needed, the Chief of Staff's spreadsheet contains status notes:

- Not Yet Reviewed
- Collaboration with Attorney is Underway
- Review Complete, No Revisions Needed
- Review Complete, Revisions Needed
- Policy Development Process Complete
- Revisions Underway
- Leadership Review
- Board Review

Maintenance of the policy assignments and the status of each policy is important, as is establishing a cyclical review of all policies not impacted by legislative changes to ensure that policies remain relevant.

RECOMMENDATION

Recommendation 4-9: Complete the policy review currently underway and establish a systematic three-year policy review cycle to ensure that assigned staff reviews and modifies all policies as needed.

OBSERVATION: Departmental procedures do not always reflect actual practices, are not consistently connected to Board Policies, and current staff are not assigned ownership to ensure ongoing maintenance.

The District uses Sharepoint as its shared drive for division and department-level procedures. Staff are named as contacts for the existing procedures, but many of the staff are no longer employed. There is a date listed for the most recent review date, but most of the dates are several years old.

The procedures are not connected to Board Policies. Board Policies are created and maintained internally following a detailed process that ensures timely legal compliance with changing state and federal laws and the needs of the departments and staff that administer those policies. However, the divisions and departments may not be developing or updating procedures when policies are developed or updated.

The procedures do not have a data column to record the corresponding Board Policy number. The procedures include the following components:

- Category
- Procedure Number
- Department Owner
- Title
- Contact Name
- Contact Phone
- Modified Date

For example, a procedure for the category called General Administrative Procedures BD-001 for Building Code Services with the Title Plan & Access & Security has a contact name and phone number for a person no longer employed, and it was last modified on November 13, 2018.

With outdated procedures, the amount of time to orient and train new staff is extended because the outdated procedures cannot be relied upon as a source for training. Without a regular review cycle and ownership, procedures for how and what the District does to implement its work may continue to not be consistent with actual practices.

Effective districts have a consistent process to ensure the procedures stay current. Consistent with the process for PBCSD's review of Board policies, to start a procedure review process, PBCSD could create a spreadsheet showing the procedures, the assigned owner, the status of each procedure, and highlight the procedures that need review. The status categories could be like the ones the Chief of Staff is using for the review of Board policies, which include:

- Not Yet Reviewed
- Review Complete, No Revisions Needed
- Review Complete, Revisions Needed
- Procedures Development Process Complete
- Revisions Underway
- Leadership Review

Maintenance of the procedure assignments and the status of each procedure is important, as is establishing a cyclical review of all procedures to ensure that procedures remain relevant.

RECOMMENDATION

Recommendation 4-10: Conduct a review of all procedures and establish a systematic three-year procedure review cycle to ensure divisions and departments review and modify all procedures as needed.

4.4.2 School Buildings and Facilities

OBSERVATION: Although facility-related policies appear to be current, procedures used to ensure compliance with the policies do not reflect actual practices, are not connected to Board Policies and in some cases former employees are still assigned ownership for ongoing maintenance.

The facility-related functions have 249 procedures documented in the Sharepoint procedures database. A review of the procedures found that some procedures have not been regularly updated, and that some former employees are assigned to maintain them. In addition, the procedures may not be consistent with current practice, and they are not linked to Board policies.

The procedures include the following components:

- Category
- Procedure Number
- Department Owner
- Title
- Contact Name
- Contact Phone
- Modified Date

Exhibit 4-15 shows a summary of the 249 Facilities-related procedures. The majority (56 percent) of the procedures were last modified between 2013 and 2019.

Exhibit 4-15
Facilities-related Procedures
2013 to 2024

Date of Procedure	# of Procedures by Date	% of Procedures
2013	3	1%
2014	10	4%
2015	87	35%
2017	4	2%
2018	2	1%
2019	33	13%
2020	7	3%
2021	6	2%
2022	16	6%
2023	19	8%
2024 (majority 5/28-31)	62	25%
Total	249	100%
Department Owner	# Procedures by Department	
Construction	1	0%
Construction Purchasing	2	1%
Building Code Services	17	7%
Environmental & Conservation Services	25	10%
Program Management	60	24%
Maintenance & Plant Operations	144	58%
Total	249	100%

Source: PBCSD Sharepoint Facilities Departments procedures, 2024.

The staff named as the contacts for the existing procedures may not be current information. There are 24 different names listed as the contact's name. For some procedures, the Director of the Department is listed as the contact. The review of the contact names with the District's website found that of the 24 staff, 10 staff are still employed, 12 staff are no longer employed, and 2 staff continue to be employees of the District, but no longer would be the appropriate contact as they do not work in the facilities-related Departments.

The date field is the Modified Date. Each procedure has a date listed for the most recent review date, but most of the dates are several years old. The dates of the procedure updates span from 2013 through 2024, with 56 percent of the procedures last modified between 2013 and 2019. Of note, 25 percent of the procedures were added the week after the surtax audit onsite fieldwork.

When reviewed by Department, 58 percent of the procedures are for Maintenance & Plant Operations; 25 percent are construction related (includes Construction, Construction Purchasing and Program Management); 10 percent are for Environmental & Conservation Services; and 7 percent are for Building Code Services.

Some procedures refer to processes that no longer exist or the actual practice has been significantly changed. For example, for the Design & Pre-Construction Procedures BD-007 for Building Code Services related to Construction Inspections:

- It is assigned to a person who is no longer an employee.
- It was last modified in June 2015, but the Department's procedure regarding conducting the inspections is outdated.
- The Department is now contracting for its mechanical, plumbing, and electrical inspections.
- The procedure does not reflect the current procedures for supervising the contractor conducting the inspections to ensure the inspections are completed.

The procedures are not connected to Board policies. The procedures do not have a data column for this information.

Facilities staff indicated that neither they nor new staff always use the Sharepoint procedures information as they train most new staff by joining them on the maintenance work orders, for example, or by participating in meetings and other Department-level activities. While on-the-job training is important, the practice can result in outdated practices being passed on to new employees, as this is the way the mentor has always done it. New employees lack a reference guide to refer to when the mentor is not around and when they are assigned to begin working more independently.

With outdated procedures, the amount of time to orient and train new staff is extended because the outdated procedures cannot be relied upon as a source for training. Without a regular review cycle and ownership, procedures for how and what the District does to carry out its work may continue to not be consistent with actual practices.

RECOMMENDATION

Recommendation 4-11: Assign each Facilities Department Director to update their procedures and assign new contact employees.

4.4.3 Classroom Technology and Equipment

OBSERVATION: The Information Technology Department has internal controls, including policies and procedures, which provide reasonable assurance that program goals will be met.

As discussed in **Section 6.1.3** of this report, the Director of IT Security is responsible for the maintenance of technology-related policies and oversees a Governance team responsible for policy maintenance, interactions with the Technology Advisory Committee and the Technology Clearinghouse Committee.

Because many of the projects and initiative contained in the Technology Plan relate to purchases of hardware and software budgetary and purchasing controls are of utmost importance. As described in **Section 1.6** of this report, the District's purchasing policies and procedures provide a framework, and the PeopleSoft System provides the controls to ensure compliance. As discussed in **Section 1.6**,

the purchasing policies and procedures are current and informative. In addition, The Technology Clearinghouse Committee, also described in **Section 1.6** provides an added layer of control over non-tradition purchases.

In terms of monitoring the achievement of specific goals and initiative in the Technology Plan, the Technology Advisory Committee provides advice to the Information Technology Department including:

- the District's technical infrastructure for consistency with "Best 19 Industry Practices" and emerging infrastructure technologies;
- the District's Annual Technology Plan and the Five-Year Capital Plan for infrastructure technology elements; and
- other matters related to technology as specifically requested by the Board and/or the Superintendent.

While the TAC does not provide advice on or approve the selection of vendors or instructional programs, the Department is required to provide the TAC regular reports concerning progress toward implementation of the plan, and the TAC members often provide feedback and request additional information on various projects and initiatives. The TAC then provides regular updates on the Department's initiatives to the School Board.

In addition, because the Technology Plan contains linkages to the districtwide Strategic Plan, reporting on goal progress is covered as a part of the Strategic Plan Accountability Model. See **Section 4.3.1** above.

4.4.4 School Safety and Security

OBSERVATION: Internal controls, including the Accountability Model described in Section 4.3.1, provide reasonable assurance that program goals and objectives will be met relating to Health and Wellness; however, the internal controls related to implementation of Police Department goals are less clearly defined.

The strategic goals for Health and Wellness directly relate to the Safety and Security related functions carried out in the Equity and Wellness Division and progress toward implementation of those goals is closely monitored following the Accountability Model discussed in **Section 4.3.1** above.

Although not specifically linked to the School Police goals stated in School Police Department's Policy 1.1, Organizational Structure, discussed in **Section 4.1.5** above, School Board Policy 2.3818, School Safety Requirements and Monitoring, contains a long list of responsibilities of the Safe Schools Specialist. To ensure compliance with Board Policy and the many Florida legislative requirements for school safety, as noted in **Section 6.1.5** of this report, the Chief of Staff has created a spreadsheet showing all the legislative mandates for school safety that contains the name of the owner for each section of law, and links to evidence compliance in each area. The controls in place to ensure compliance include the use of various reporting systems, manual processes, and procedures, which are updated annually.

More directly related to the School Police goals, the review team examined reports and documents that contained information that evidenced the fact that School Police has a system of controls for tracking staff training and certification, training provided to various groups and schools, and participation in drills. Information on the controls and systems used to track this information was limited, presumably because of the confidential nature of the information.

4.4.5 School Bus Transportation

OBSERVATION: The Transportation Services Department has handbooks and procedures in place to ensure drivers and attendants meet departmental goals such as providing safe, on-time service; operating procedures in other key functional areas of the Department are not as clearly defined.

Bus Drivers' appropriate actions are critical to the Department's ability to meet its goals for safe, on-time delivery of students, cultural improvements, and accurate student ridership reporting; the Department uses key management tools to support operational performance. Driver training and the comprehensive *School Bus Driver and Attendant Handbook* are key controls in achieving these goals.

The Bus Driver and Attendant Handbook is updated as needed and includes policies, procedures, pertinent sections of the collective bargaining contract, and more than 50 references for State, and local laws and regulations. **Exhibit 4-16** outlines chapters identifying topics in the Handbook.

Exhibit 4-16
School Bus Driver and Attendant Handbook

Chapter Number	Chapter Name
1	Qualifications of School Bus Drivers and Attendants
2	Continued Hiring Requirements/Training
3	Duties and Responsibilities of Bus Drivers and Attendants
4	Pre-Trip Inspection of the School Bus
5	Post Trip Procedures
6	School Bus Safety, Schedules, and Routes
7	Defensive Driving Procedures
8	Railroad Crossings Procedures
9	Emergency Warning and Evacuation Procedures
10	Student Management
11	Safe Loading and Unloading of Students
12	Accident and Other Reporting Procedures
13	Traffic Violations
14	Employee Working Conditions
15	Students with Special Needs
16	Communicating
17	Equipment for Students with Special Needs
18	Wheelchair Operations
19	Child Safety Restraint Systems
20	Exceptional Student Education
21	Emergency Evacuation Planning

Source: PBCSD Bus Driver and Attendant Handbook, Ressel & Associates, 2024.

The Bus Drivers and Attendants Handbook is a valuable tool to provide drivers and attendants a roadmap to school bus operations and procedures; management continually monitors compliance with these procedures and acts when drivers or attendants violate these procedures. The Transportation Director is aware of a similar handbook for other staff such as mechanics and managers but was unable to locate a copy.

The Transportation Director is aware of a similar handbook for other key functional areas such as mechanics and managers which includes general operating procedures; operating procedures for bus maintenance, routing and scheduling, call center operations, financial operations and state reporting also are major components to the efficient operation of the Department which relates to the Department's goal to improve operating efficiency. At the time of the team's onsite visit, the Director was unable to locate a copy of the general operating procedures handbook and was unsure of its last update.

The usefulness of procedures is reduced if operating procedures are not readily accessible, used, and periodically updated. Effective and efficient organizations use operating procedures to ensure compliance with laws, rules, and regulations, to protect institutional knowledge should key staff be lost, and provide a training tool for new employees. During the update or procedure creation process, management also has an opportunity to identify obstacles and redundancies in the current processes and make adjustments to overcome those barriers to productivity.

RECOMMENDATION

Recommendation 4-12: Locate the missing handbook and review it to make sure it is up to date and comprehensive and make it available to relevant staff.

4.4.6 Bond Indebtedness

OBSERVATION: As discussed in Section 4.1.6 above, the District has debt-related goals and policies and procedures that provide reasonable assurance that program goals and objectives will be met.

Although debt is not included in the Strategic Plan, the District has established a debt management program that reflects clear and measurable goals and objectives. One example is the debt ratio goal.

The State of Florida's Benchmark Debt Ratio for the State as a whole – debt service to revenues available to pay debt—is set at 6 percent. The District's School Board set the maximum debt ratio for General Obligation Bonds at 10 percent per Debt Policy 6.085, Debt Management:

... the measure shall be the outstanding debt-to-taxable property ratio, such that a bond issue, together with other school bonds outstanding against the District shall not exceed ten percent (10%) of the nonexempt assessed valuation of the District.

A preliminary tax roll for the District as of January 1, 2024, showed taxable values for property to be \$318,011,189,076. Ten percent of that amount is \$31,801,118,908. Per the Audited Financial Statements as of June 30, 2023, Total Long-Term Debt Outstanding was \$1,522,462,000 which is well below the ten percent threshold.

The District applies a more restrictive standard for debt ratio and meets it, reflecting prudent and sound practices for overall debt management.

***CHAPTER 5:
REPORTING ACCURACY AND
ADEQUACY***

5.0 REPORTING ACCURACY AND ADEQUACY

Chapter 5 presents findings related to reporting accuracy and adequacy. During the performance audit, Ressel & Associates examined districtwide information systems as well as any ancillary systems used in each of the functional areas under review to determine if the systems are meeting the business needs of the organization and are capable of delivering timely, accurate and useful information for management and stakeholders. Ressel & Associates also examined the District's Website and other tools used to keep the general public informed about ongoing projects and business activities. The Open Records processes were also assessed for responsiveness and accuracy.

The specific audit evaluation tasks include:

- 5.1 **Information Systems** - Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public;
- 5.2 **Public Access** - Determine whether the public has access to program performance and cost information that is readily available and easy to locate;
- 5.3 **Accuracy and Completeness** - Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public;
- 5.4 **Corrective Action Procedures** - Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the District and that these procedures provide for adequate public notice of such corrections; and
- 5.5 **Reasonable and Timely Corrective Actions** - Determine whether the school district has taken reasonable and timely actions to correct any erroneous and/or incomplete program information.

Finding on reporting accuracy and adequacy: Partially Meets

PBCSD has financial and non-financial information systems to support districtwide administrative and support functions and many of these systems are instrumental in providing useful, timely, and accurate information to the public.

The review team found that the District has made public access to information and transparency a major priority. The public has, in most instances, access to program performance and cost information through BoardDocs and the District Website, and that information is readily available, accessible, and easy to locate. Some improvements to the content of information available on the

program area Web pages could provide the public additional program performance and cost information. *Ressel & Associates recommends better linkages among related departments and content upgrades in these areas.*

The District has mechanisms in place to ensure the accuracy and completeness of information available on the District Website or presented to the School Board, including the accuracy and completeness of any program performance and cost information.

Processes are in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials provided to the public, but not all processes are documented. *Ressel & Associates recommends that PBCSD document these processes and procedures to ensure continuity in the future.*

PBCSD has taken reasonable and timely action to correct any erroneous or incomplete program information submitted to the Board or posted on the District Website.

Findings by Research Subtask:

- Subtask 5.1 - *Information Systems – Meets*
- Subtask 5.2 - *Public Access – Partially Meets*
- Subtask 5.3 - *Accuracy and Completeness – Meets*
- Subtask 5.4 - *Corrective Action Procedures – Partially Meets*
- Subtask 5.5 - *Reasonable and Timely Corrective Actions – Meets*

5.1 INFORMATION SYSTEMS

Subtask 5-1: Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public – Overall Conclusion: (Meets)

5.1.1 District Support for Areas Under Review

OBSERVATION: The District has more than 365 software systems that support various program areas; there are only a limited number of these applications accessible by the public; however, many of the systems gather data and are used by management to create performance and cost data which can be reported to the Board.

While not all systems result in specific reports for the public, all are systems that contribute to the overall management and operation of the District. The primary ones are listed below.

Districtwide Support

- PeopleSoft-Enterprise Performance Management system-Finance and Budgeting, Asset Management, Payroll, Employee Records, and eLearning.
- BoardDocs-Web-based mechanism for sharing Board related information with the public.

- FOCUS - Student accounting and reporting system
- Laserfiche - A document management system (DMS), which is used to digitize and archive student, finance, and police records.
- Parent Link - Emergency and mass messaging call-out program. Used to communicate between the District/Schools and parents in emergencies or priority events.

Financial Management

- BidSync-Cloud based electronic bid notification solution that automates and manages bidding process
- SchoolCash-Online payment collecting service for school's internal accounts
- Epicenter-Charter School compliance and accountability program
- DebtBook- Cloud based accounting and debt software
- Rapid Pay-Paycheck alternative to direct deposit for employees

Safety and Security

- Centegix - An alerting tool for school sites with a direct connection to emergency services. This aids in complying with Florida Alyssa's Law requirements.
- Raptor-Visitor and Volunteer Management and Emergency Management System
- Live Earth - School Police Incident Management

Technology

- Destiny Resource Manager – An inventory management system used for Chrome Books, laptops, and desktop computers with a value under \$1,000.
- LanDesk - Systems management and computer imaging solution also used by Human Resources to track records requests for employee data.
- eSupport – A workorder tracking system also modified and used to track public record requests.
- Service Now - Enterprise Service Management/IT Service Management. Will replace eSupport and most likely Destiny Resource Manager.

Facilities

- School Dude – Used as an Energy Management Application
- TRIRIGA – An Integrated Workplace Management System for tracking maintenance work orders.

Transportation

- AssetWorks Fleet Focus and TAMS - Fleet vehicle maintenance and parts tracking program.
- Navistar NED-S01 - Software that connects to the computers within the buses to diagnose problems with the buses. Mechanics use this to repair buses.
- Synovia - Transportation fleet tracking software.
- TransIntranet – A system where students using bus transportation for the SY 2023-24 are required to register with the Transportation Services Department.

As is stated on the Information Technology Department page of the District website:

The technology vision of the School District of Palm Beach County is to provide enterprise-wide innovative technology environments and information access that empowers teachers, students, administrators, and community to make well-informed decisions, to share knowledge and collaborate, and to drive business process efficiencies. This vision will enable our students, employees, and the community to become lifelong independent, productive learners and caring contributors to their communities.

This vision is being achieved through a Technology Advisory Committee (TAC) that helps the Board analyze and develop the District's technology needs, and a five-year Technology Plan that seeks to continue to implement, leverage, and maintain technology solutions that align with District goals. The result of these efforts is useful, timely, and accurate information for the District and the community.

5.1.2 School Buildings and Facilities

OBSERVATION: The Maintenance & Plant Operations Department manages its work orders through the TRIRIGA workplace management system; although the system is not intended to provide information directly to the public, its use ensures that the Department has an opportunity to address the issues that are visible to patrons of the school buildings.

The Maintenance & Plant Operations Department manages about 100,000 work orders per year. The Department is maximizing the use of all the TRIRIGA reporting features, including multiple methods to organize the data. School users create service requests and enter a detailed description of the problem. The creator includes the request classification for the type of service, the location, and the creator's information. The user can check the "Emergency Checkbox" for emergency issues. Once all information is completed and submitted, the system generates a work order number that is emailed to the requestor.

Once work orders are completed, comprehensive system reports are available that are used by management to supervise the work. **Exhibit 5-1** provides a list of the available reports. At the end of FY 2023, the TRIRIGA workorder completion report showed that the District had completed 97,374 workorders, with 89,497 closed/completed workorders, and 7,877 remaining active.

**Exhibit 5-1
TRIRIGA Available Reports
FY 2023**

Report Title	Report Components	FY 23 Report Summary
Cost Per Facility	Facility Sum of Total Labor Cost Count of ID	200 facilities listed \$14,698,174 97,374 workorders
Workorders by Organization and Responsible Person - Actuals and Averages	Organization/Responsible Person Count of ID Sum of Total Labor Hours Average of Total Labor Hours Sum of Total Labor Cost Average of Total Labor Cost Sum of Actual Working Days Average of Actual Working Days	Varies 97,374 workorders 290,023 Varies \$14,698,174 \$151 \$1,252,780 Varies
Work Orders by Facility Type, Name and Priority - Averages	Facility Type/Facility Name Count of ID Average of Total Labor Hours Average of Total Labor Cost Average of Actual Working Days	Varies 97,374 work orders Varies \$151 Varies
Work Orders by Trade - Averages	Trade Count of ID Average of Actual Working Days Average of Total Labor Hours Average of Total Labor Cost	219 trades listed 97,374 work orders Varies Varies \$151
Work Orders by Priority and Trade - Count and Average Working Days	Priority/Trade Count of ID Average of Actual Working Days	219 trades listed 97,374 work orders Varies
Work Orders by Organization and Priority - Averages	Organization/Priority Count of ID Average of Actual Working Days Average of Total Labor Hours Average of Total Labor Cost	47 areas listed 97,374 work orders Varies Varies \$151
Work Orders by Responsible Person and Priority - Averages	Responsible Person/Priority Count of ID Average of Actual Working Days Average of Total Labor Hours Average of Total Labor Cost	Varies 97,374 work orders Varies Varies \$151
Work Orders by Facility Type and Priority - Averages	Facility Type/Priority Count of ID Average of Actual Working Days Average of Total Labor Hours Average of Total Labor Cost	16 types listed 97,374 work orders Varies Varies \$151
Work Orders by Request Class	Request Class Count of ID	219 trades listed 97,374 work orders
Work Orders by Category Total Report	Active Count of ID Active Average of Days to Complete Closed Count of ID Closed Average of Days to Complete Completed Count of ID Completed Average of Days to Complete Grand Total Count of ID Grand Total Average of Days to Complete	7,877 work orders 61 days 85,740 work orders 36 days 3,757 work orders 57 days 97,374 work orders 37 days

Source: TRIRIGA Report, FY 2023.

Management is maximizing the use of the system reports to manage the resources of the Department.

5.1.3 Classroom Technology and Equipment

OBSERVATION: eSupport is a system used and supported by the Information Technology Department, but is also used by the Food Service, Public Records and Educational Technology Departments to track inventories, work order requests, service calls and Public Records requests and has the capability of providing management and performance data; plans are underway to replace the system with another product that has additional reporting and performance monitoring capabilities.

The Information Technology Department uses eSupport as its Help Desk/workorder tracking system and has been modified for use by other Departments including the Food Service, Public Records and Educational Technology Departments.

The system tracks work orders entered by schools or departments and is used to record calls to the Service Desk. The Director of IT Operations said she uses the data from eSupport to track various metrics; however, obtaining some of the information can be a challenge. The review team examined reports produced by the system, but the Director said retrieving the data is difficult and the data is not always reliable since it is manually entered.

The Information Technology Department has obtained approval to purchase and install a new system called Service Now. Service Now is a larger and more comprehensive product with an electronic communication model and an automated electronic data recording and retrieval system that will provide more accurate and retrievable performance reports.

The Director said she believed the electronic communication model will reduce the number of calls for basic questions. For example, when a caller has routine questions about resetting their password, etc., there will be a recorded communication that explains the process without the need for a technician to respond to the call personally. The Department is building a knowledge base of the routine questions that could be answered in this way so that information can be uploaded to Service Now. The Department will implement Service Now in phases and hopes to have the system fully operational within 18 months to two years.

OBSERVATION: Technology inventory tracking is carried out by multiple departments using various systems; each system appears to accurately track inventories but there is no one system where all the technology and devices are stored/maintained.

There are three systems to track device inventories:

- Destiny Resource Manager tracks Chrome Books, laptops, and desk top computers with a value less than \$1,000.
- PeopleSoft tracks fixed assets, including Smart Panels, large venue projectors, computer equipment, servers, and other assets with a value over \$1,000.
- The Classroom Technology Inventory System is used by Educational Technology to track Smart Panels, projectors, document cameras and audio enhancement devices.

With the Classroom Technology Inventory System, Principals have access to their individual school inventory sheets in Google and the system rolls up individual school inventory sheets automatically to the district level master Google sheets for each level (elementary, middle, and high school).

As part of the original data request for this audit, the Ressel team asked for a list of devices by location and the Department provided three Excel spreadsheets drawn from the three systems. **Section 2.2.3** of this report contains the final consolidated inventory of devices by school type.

With an estimated 400,000 devices, servers, peripherals, etc., tagging, disposing of, and/or obtaining a complete list of the inventory at a single school or department location is challenging.

To expedite the tagging process as new devices are purchased, the District has written in a requirement in the RFP for the vendor to tag the devices prior to delivery in a manner prescribed by the District. The vendor then delivers the devices directly to the school or department and if the device is one recorded in the Destiny system, when the device is turned on and assigned to a user, Destiny records the device in the inventory system. If a device is not taken out of the box and turned on, the system recognizes the device as being purchased, but until it is assigned, it remains pending.

The Director of IT Operations showed the review team a spreadsheet she is using to track and monitor “unassigned” devices inventory and said she has begun notifying Principals that the devices must be assigned. During the first month of monitoring, she found 93 schools with unassigned devices. By the second month the number of schools with unassigned devices had dropped into the 40s, indicating that monitoring was effective. While this manual monitoring process is working, having an automated solution to ensure that inventories are accurate is desirable. Staff said they have spent considerable time evaluating various tracking options over the years.

While the concept of integrating systems like PeopleSoft, Destiny Resource Manager, and the Classroom Technology Inventory into a single platform might initially appear more efficient, each system has unique strengths that make it more effective to use them individually for both end users and District staff.

In this context, it is important to note that the PeopleSoft Asset Management System is in place for fixed assets and does not serve the purpose of what most districts use to track technology devices and other assets for the purpose of inventory control, maintenance histories and the like.

While there are many benefits to Destiny and the Classroom Technology Inventory System, many larger districts use a single system with the capability of managing a wide array of assets and maintaining service records in a central system for ease of operation.

RECOMMENDATION

Recommendation 5-1: Evaluate the feasibility of implementing a centralized system for tracking, monitoring, and servicing information technology devices and equipment currently tracked in multiple systems.

5.1.4 School Safety and Security

OBSERVATION: The District is using the Centegix system to comply with Florida's Alyssa Law requirements.

The federal Alyssa's Legacy Youth in Schools Safety Alert (ALYSSA) Act mandates and funds silent panic alarms for public schools in the United States. During the 2020 Legislative Session, the Florida Legislature passed Senate Bill 70, and the Legislature allocated \$6.4 million in recurring state funds to ensure every Florida public school has this critical life-saving tool.

In accordance with s. 1006.07(4), Florida Statutes (F.S.), all Florida public schools, including charters, must implement a mobile panic alert system capable of connecting diverse emergency services technologies to ensure real-time coordination between multiple first responder agencies beginning with the 2021-2022 school year. Such system, known as "Alyssa's Alert," must integrate with local public safety answering point infrastructure to transmit 911 calls and mobile activations.

PBCSD chose the Centegix system which involves a badge worn by all staff that is capable of alerting internal and external entities when a school employee signals that they need assistance. The system can also be accessed from a computer, such as those in the front office of a school, teacher, and central office computers.

By pressing the badge three times, the employee alerts management at their school site that they require assistance. For example, this might be used if a student is being disruptive, and the teacher needs assistance in the classroom to bring the situation under control.

By pressing the badge eight times, an alert is sent to all leadership, the School Police Department and law enforcement agencies in the area.

While on site, the review team experienced what was later determined to be a false alarm; however, members of the Superintendent's Leadership Team and School Police were immediately notified of the alarm and everyone was able to access information on their phones or computers showing the exact location of the person triggering the alarm, up to and including the exact room and position within the room of the individual who issued the alert. Police Officers assigned on the campus immediately went to the location, found the alert to be a false alarm and immediately alerted local law enforcement of the issue.

Had this been a valid alert, local law enforcement would have arrived within minutes to support the Police Officers and staff at the location.

There are a number of systems and applications that comply with the requirements of the law; however, the District elected not to go with a system that was cell phone based as the District cannot require employees to download the applications onto their personal phones. With this system and the use of the badges, all computers are pre-loaded with the application and the District requires all employees to wear the badge and are trained to use the system.

5.1.5 School Bus Transportation

OBSERVATION: The Transportation Services Department has begun using two systems to improve overall bus on-time performance and parent concerns about where their children are at any given time.

Here Comes The Bus (HCTB) is an easy-to-use website and application that enables parents to see the location of their child's school bus on a smartphone, tablet, or personal computer. Parents define specific rules within the app to receive timely alerts as to when the bus enters a certain radius of their defined location; the app provides real-time tracking of the school bus, so parents monitor the bus location to ensure timely coordination of their child's transportation. The HCTB system offers peace of mind and better control over their child's transportation, has reduced calls from parents, and has provided both school administrators and parents with information regarding the location of buses at any point during the day.

A second system used during SY 2023-24 is the *TransIntranet* system that requires parents to register their students for bus transportation for the school year. If students move or change schools, the parents must re-register or provide updated registration information through the system. The use of this system allows the Transportation Services Department more detailed information when establishing and maintaining current routes; more accurate student counts for determining the number and size of buses needed for each route; and allows for more confidence in the system.

5.1.6 Bond Indebtedness

OBSERVATION: The Treasurer uses the DebtBook software to record debt and debt service payments.

DebtBook is a cloud-based accounting and debt software that supports the recordkeeping for bond indebtedness as well as the tracking of the amortization of premiums and discounts.

The Treasurer began using this software in 2023 because the previous software did not calculate the amortization of premiums and bond discounts accurately. Some of its main features include:

- GASB (Governmental Accounting Standards Board) Compliance-addresses GASB-87 and GASB-96 ensuring compliance with accounting standards for lease accounting and subscription-based information technology arrangements.
- Reporting-provides daily, monthly, and annual reports with simplified data.
- Audit Preparation-reduces audit preparation time by compiling detailed records.
- Comprehensive Dashboards-compiles digestible dashboards reflecting accurate, easy-to-read data.

A process of three to four weeks to prepare debt schedules is now a matter of a few clicks. The system provides accurate and adequate data for regular reporting to the Board and to the public when needed.

5.2 PUBLIC ACCESS

Subtask 5-2: Determine whether the public has access to program performance and cost information that is readily available and easy to locate – Overall Conclusion: (Partially Meets)

5.2.1 District Support for Areas Under Review

OBSERVATION: The District Website provides useful, timely, and accurate information to the public and is organized in such a way as to be easy to navigate; information regarding performance and costs are generally found in the Board and Committee agendas (board packets) and minutes found on BoardDocs.

The District's Webmaster within the Department of Communications & Engagement is responsible for the homepage design, navigation issues, general maintenance, and oversight of the Website as a whole and the departmental and school web pages.

Most schools and departments have a designated Webmaster (in some schools this may be the principal) who maintains their assigned pages; in the absence of a departmental or school Webmaster, the District's Webmaster assists those schools or departments in setting up and maintaining their pages. For the schools and Departments who need assistance, they can notify the Webmaster to remove, replace or update content on their page.

All Website related questions, concerns and complaints are funneled to the District Webmaster; who responds by initiating navigational improvements, updating content, or requesting the page owner update content, and the like. Once a year the Webmaster sends all page owners a request to update their pages in anticipation of the new school year and monitors to ensure that updates are in place at the beginning of the year.

During an examination of the various pages, the review team found evidence of program performance and costs. Examples include:

- The Superintendent's Annual Report includes both academic and operational performance and cost data.
- The Five-Year Capital Plan with narrative
- Financial Reports
- School and Departmental Quality Survey Results
- Inspector General Reports on Programs and Functions
- Multiple Dashboards showing Program Level performance
- Each of the Board's Advisory Committees listed below is recorded and recordings are posted for viewing by the public.
 - Audit Committee
 - Construction Oversight and Review Committee
 - Finance Committee
 - Independent Sales Surtax Oversight Committee
 - Technology Committee
 - Academic Advisory Committee

- District Diversity & Equity Committee
- Budget Advisory Committee
- Independent Referendum Oversight Committee

Board Docs also contains a wealth of information, including Board and Committee meeting agendas, minutes, and videos, as well as current and archived policies.

OBSERVATION: The PBCSD Website is designed to be accessible in accordance with Web Content Accessibility Guidelines published by the Web Accessibility Initiative (W3C) and is in substantial compliance with recent Title II Americans with Disabilities Act (ADA) rule changes issued by the Department of Justice.

The Website Accessibility Statement found on the District Website reads as follows:

The School District of Palm Beach County is committed to ensuring accessibility of its websites to all visitors. The website meets the requirements of Section 508 of the Rehabilitation Act of 1973, as well as the Web Content Accessibility Guidelines (WCAG 2.0, Level AA). Please visit our Accessibility Resources page to download Acrobat Reader software and other online tools.

The Web Content Accessibility Guidelines link takes the reader to the W3C website where a wealth of information can be found on best practices relating to accessibility. The Department of Justice has officially published a new rule for web content and mobile app accessibility in the Federal Register. This new rule updates regulation under Title II of the ADA and references the W3C guidelines that PBCSD is already following. The new rule for web content and mobile application accessibility applies to all state and local governments. Public entities with a population of 50,000 or more persons are required to comply with the new rules by April 24, 2026.

Based on screen shots of instructions and links to videos provided by the District Webmaster, information, and training on building compliant text and video content and the like are available to the departmental and campus Webmasters and the District Webmaster monitors to ensure compliance. While the review team did not do a detailed analysis of each of the requirements in the new rule, it was apparent that PBCSD has already addressed most of these requirements.

While much of the accessibility rules relate to individuals with disabilities, PBCSD also provides multiple language options for users at the top of each screen including Spanish, Creole, and Portuguese. When the user clicks on one of these languages, the entire website converts to the language selected.

OBSERVATION: The District provides the public easy access to fiscal transparency data in compliance with provisions found in s.1011.035, Florida Statutes, School District Budget Transparency.

Exhibit 5-2 examines s.1011.035, Florida Statutes, School District Budget Transparency, and assesses the District's compliance with the stated provisions. As shown, some portions of the statute are "required" while other sections are "encouraged."

**Exhibit 5-2
Analysis of Financial Transparency Statutory Requirements**

Statutory Requirement	Evidence of PBCSD Compliance
<p><i>(1) It is important for school districts to provide budgetary transparency to enable taxpayers, parents, and education advocates to obtain school district budget and related information in a manner that is simply explained and easily understandable. Budgetary transparency leads to more responsible spending, more citizen involvement, and improved accountability. A budget that is not transparent, accessible, and accurate cannot be properly analyzed, its implementation thoroughly monitored, or its outcomes evaluated.</i></p>	<p>A link on the Reports and Publications page called Financial Reports is where the Fiscal Transparency Link is available to the user. Reports with FLDOE districtwide information and individual links to each school's per pupil expenditures compared to districtwide averages as shown in the example provided in Exhibit 5-3 can be found there.</p> <p>Links to budget documents are provided for FY 2017 through FY 2024. Within these reports are explanations to help the lay user understand the documents.</p>
<p><i>(2) Each district school board shall post on its website a plain language version of each proposed, tentative, and official budget which describes each budget item in terms that are easily understandable to the public. This information must be prominently posted on the school district's website in a manner that is readily accessible to the public.</i></p>	<p>The approved budgets for each year are posted. Information is available on the first few pages within the document regarding the budget process and the budget calendar. Legal notice of hearing dates is posted on BoardDocs prior to the meetings as prescribed by law.</p>
<p align="center"><i>(3) Each district school board is encouraged to post the following information on its website:</i></p>	
<p><i>(a) Timely information as to when a budget hearing will be conducted.</i></p>	<p>Information regarding budget hearings was found on the BoardDocs agenda page for the budget workshops for FY 2025.</p>
<p><i>(b) Each contract between the district school board and the teachers' union.</i></p>	<p>Contracts are posted on the Human Resources webpage at https://www.palmbeachschools.org/Page/1615</p>
<p><i>(c) Each contract between the district school board and noninstructional staff</i></p>	<p>Contracts are not posted but a salary schedule for non-instructional and administrative positions is available on the Human Resources webpage at https://www.palmbeachschools.org/Page/1611</p>
<p><i>(d) Each contract exceeding \$35,000 between the school board and a vendor of services, supplies, or programs or for the purchase or lease of lands, facilities, or properties.</i></p>	<p>No vendor contracts are posted on the District website, but bids can be found at:</p>
<p><i>(e) Each contract exceeding \$35,000 that is an emergency procurement or is with a single source as authorized under s. 287.057(3).</i></p>	<p>https://www2.palmbeachschools.org/purchasing/All-In-One/</p>
<p><i>(f) Recommendations of the citizens' budget advisory committee.</i></p>	<p>Meeting minutes for this committee can be found by searching within the Library at BoardDocs. The General tab links to all Board Advisory Committee minutes by year since 2017.</p>
<p><i>(g) Current and archived video recordings of each district school board meeting and workshop.</i></p>	<p>Current and archived video recordings of District School Board meetings and workshops can be found at the School Board website under Recorded Board Meetings.</p>

**Exhibit 5-2 (continued)
Analysis of Financial Transparency Statutory Requirements**

Statutory Requirement	Evidence of PBCSD Compliance
<i>(4) The website should contain links to:</i>	
<i>(a) Help explain or provide background information on various budget items that are required by state or federal law.</i>	Links to budget amendments on the Budget Department website are connected to the BoardDocs site where meetings can be searched under the Library tab to find these documents within the Board agendas.
<i>(b) Allow users to navigate to related sites to view supporting details.</i>	All of the Inspector General Reports going back to FY 2015 are available on the Office of the Inspector General page.
<i>(c) Enable taxpayers, parents, and education advocates to send e-mails asking questions about the budget and enable others to view the questions and responses.</i>	Contact information is available on the Budget page.

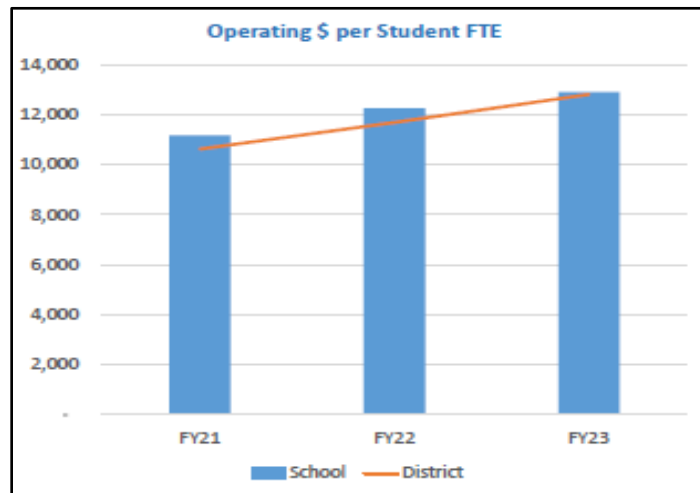
Source: Compiled by Ressel & Associates, June 2024.

The District has a link on the Website labeled Fiscal Transparency within the “Reports and Publications” area. It includes links to the following:

- Graphics for school District Fiscal Transparency
- Charter school fiscal transparency report
- District school fiscal transparency report
- Financial condition assessment
- Links to Florida Value Added Model (VAM) and Every Student Succeeds Act (ESSA)
- Peer District Comparison Report

Each school link, including the charter schools, contains a series of charts with per pupil expenditures in each category as compared to the District overall. **Exhibit 5-3** provides an example of one chart from Hidden Oaks Elementary School.

**Exhibit 5-3
Financial Transparency-Hidden Oaks Elementary School**



Source: PBCSD Website Fiscal Transparency Reports, June 2024

The Reports and Publications page on the District website also contains a wealth of other information that includes reports and publications from the academic, technology, operating, and business functions of the District. The Webmaster posts reports frequently, and they are easily accessible to the public.

OBSERVATION: The Public Records process is a useful tool for members of the public to access when searching for program performance and cost information.

The District’s Department of Communications & Engagement is responsible for tracking, monitoring, and processing public records requests. Board Policy 2.041, Public Records provides detailed information on the public records processes and procedures, including a pricing list for copies, research time, and the like.

Requests for records of all kinds come into the District and are directed to the central office, schools and departments, and the campus or department responds to them directly, unless the request falls into the category of an official Public Records request. For example, schools will respond to student records requests directly. Internal and external requests for employee information are also responded to by the Human Resources Department directly if the request is from an employee or former employee for a copy of their own records. Once the campus or department determines that the request qualifies as a Public Records request, the requestor may provide their request to staff who send it to the Public Records staff, visit the District Website to complete the request form, or send to the Public Records staff directly. The majority of Public Records Requests are channeled through the Website.

The Department processes an average of 1,500 public record requests each year. **Exhibit 5-4** provides a list by category of requests over the last three calendar years.

**Exhibit 5-4
Public Records Requests
Calendar Year 2021 to 2023**

Type of Request	2021	2022	2023	Grand Total
Charter Related	8	5	1	14
Data / Human Resources Information Management	154	94	123	371
Educational Verification		4		4
Emails (non-student)	71	157	42	270
Finance	34	74	35	143
Investigations	47	83	182	312
Other/ Department (Specify)	85	107	169	361
Personnel	289	430	304	1,023
Weekly Log of all Public Records Requests	64	46	38	148
Purchasing	181	173	155	509
Risk Management	12	13	10	35
School Based Related	174	236	140	550
School Police	103	144	78	325
Student Records	193	99	21	313
Transportation	10	19	15	44
Grand Total	1,425	1,684	1,313	4,422

Source: Public Records Three Year History Report, May 2024.

Ressel & Associates reviewed a spreadsheet of requests processed over the last three years and found that all requests were responded to and/or closed in a timely manner. Although there are no specific timeframes for responding to requests in law or School Board Policy, staff said they make every effort to acknowledge all requests as they are received, notify the department that will be filling the request asking for their response within 10 days. Depending on the complexity of the request and the need for legal discussions, Public Records staff monitor all open requests and remain in communication with the requestor until the request can be filled or closed.

As requests are received, Public Records staff log the request into the eSupport system, the system tracks the requests and can store a copy of the final documentation provided to the requestor.

When a request is routed through the Website or entered manually into the system, the Public Records staff assign the request to a department or school to complete. If the response is not handled within 10 days, staff said they follow up to obtain the requested data or determine the reason for the delay.

If the request requires extensive research, the staff work with the department to determine the number of hours required to fill the request and will notify the requestor of the cost to fill the request. If there is no cost involved or if the requestor pays the cost up front, the request is filled, and the requestor is notified.

OBSERVATION: PBCSD defines Public Records requests clearly to provide responsive customer service by filling requests for standard information without tracking the requests through the Public Records system.

Board Policy 2.041, Public Records defines Public Records as follows:

The term 'public records,' as defined in Fla. Stat. § 119.011(12), means 'all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business' of the District school system. For these types of documents to be considered public records, they must have been prepared to "perpetuate, communicate, or formalize knowledge of some type."

Every campus has a position called Data Processor that is dedicated to processing information requests and managing records and records retention schedules. For example, the campus handles requests for student records, and in most instances the Data Processor fills the request. If the request for student records involves confidential information, Campus staff forward the request to Public Records for a legal opinion or response.

The Human Resources Department receives thousands of information requests from employees, other employers, and the public. According to staff, Human Resources handles approximately 40,000 requests from internal customers each year. That Department uses the LanDesk system to

track the records requests they receive; if they determine that the request qualifies as a Public Records request, they forward the request to Public Records and close the request in their system.

There are three types of employee records requests, only one of which is considered a Public Records request:

- an employee or former employee asks for a copy of their own records – Human Resources handles;
- someone requests another person’s information – considered a Public Records Request; and
- subpoenas for employee records – not considered a Public Records Request as it is a court order – normally handled by Human Resources.

PBCSD fills routine information requests at the campus and departmental level when appropriate, to provide the requestor the information in a customer friendly manner. This process has reduced the number of Public Records requests processed centrally, and according to staff, the requestor is provided with the information in a timelier manner, often on the day of the request.

OBSERVATION: The collection of fees related to Public Records requests is manual and at this time the requestor is asked to mail or physically deliver a check to the Department prior to processing the request.

Board Policy 2.041, Public Records contains a list of applicable fees which can be charged to the requestor for copying, researching, and producing the requested information. Fees are generally charged if the request involves extensive copying, or the research or programming required to produce the information is extensive.

When extensive time or copying costs are involved in filling a request, Public Records will email invoices to the requestor prior to filling the request. If the requestor accepts the cost, they are asked to mail a check for the amount of the invoice.

PBCSD has collected on average \$3,000 per year in Public Records-related fees over the last three years. The money is deposited into Miscellaneous Revenues. Not only does the manual payment process slow the processing of requests, but the handling of checks requires additional security procedures and manual deposits which impede staff productivity.

The District does not have a mechanism in place for the requestor to pay online or with a credit/debit card. The time delay for a check to be mailed to the Department and processed is from 2 to 4 days.

PBCSD accepts on-line payments for other types of fees and charges. For example, PBCSD accepts on-line payments for student transcripts as shown in this excerpt from the Website:

*To order a high school transcript electronically, visit Parchment. First, create an account, then place the order. Online tracking is available 24/7. A credit card is needed for the eTranscript fee, which is \$5.90. **There are additional handling fees for paper transcripts.***

Best practices suggest implementing online payment services for the following reasons:

- save time with automation;
- manage payments all in one place;
- offer customers convenience and peace of mind; and
- speed up the payment and request process overall.

RECOMENDATION

Recommendation 5-2: Establish an on-line payment system for Public Records Request payments to speed up the process and eliminate the need for the Department to paper checks.

OBSERVATION: PBCSD operates The Education Network , a television station that provides original, academic, and multicultural programming to the School District and the community at large, and broadcasts and records all School Board meetings and many of the Advisory Committee Meetings.

The Education Network (T.E.N.) is a television station owned and operated by PBCSD. Programming includes numerous events taking place at District schools and throughout the community.

In addition to the District's graduation ceremonies, Battle of the Books, The Academic Challenge, Enfòme W (a weekly Creole informational show), and Infórmense (a weekly Spanish informational show), T.E.N. also provides live coverage of all School Board meetings, as well as meetings recorded for later public viewing.

In addition, T.E.N. records each of the Board's Advisory Committees listed below and posts recordings for viewing by the public.

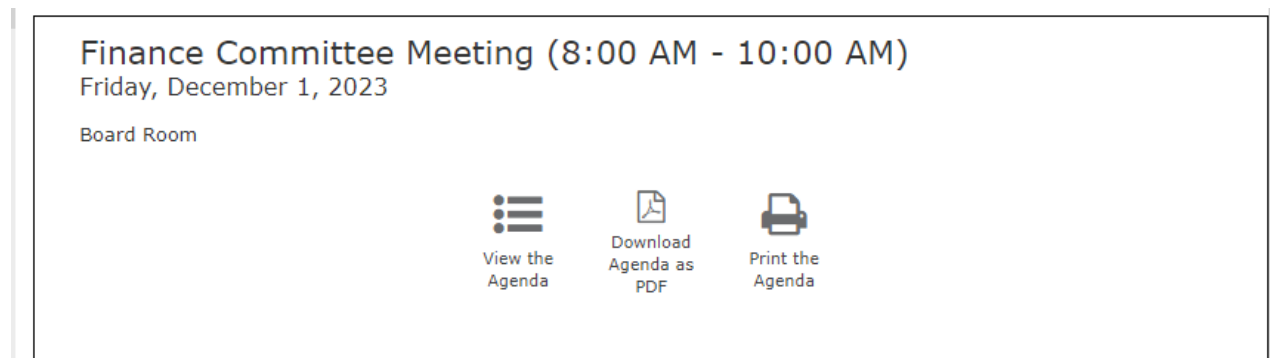
- Audit Committee
- Construction Oversight and Review Committee
- Finance Committee
- Independent Sales Surtax Oversight Committee
- Technology Committee
- Academic Advisory Committee
- District Diversity & Equity Committee
- Budget Advisory Committee
- Independent Referendum Oversight Committee

To familiarize parents and students with the learning environment, T.E.N. also provides links to topics pertinent to student and parent experiences such as Parent University, Building Relationships Between School and Home, and the PBCSD Welcome Center.

OBSERVATION: Although Board agendas and minutes are easily found on the District’s BoardDocs site, Committee Agendas and Minutes are in separate locations on the site, making it difficult for the general public to locate.

On the Advisory Committee Overview page there is a brief description of the Committee with links to meeting agendas and documents, meeting minutes, and meeting videos. When the user clicks on the link to meeting agendas, they are taken to the main BoardDocs page where you can select meetings and then search for the committee meetings date for the Committee you are searching for. Meetings are arranged by year and include all School Board and Committee meetings held in that year. Once the user locates the meeting, and selects it, the screen shown in **Exhibit 5-5** appears. The user can see the date and time of the meeting and the location and can download or print the agenda.

Exhibit 5-5
Sample School Board Screen



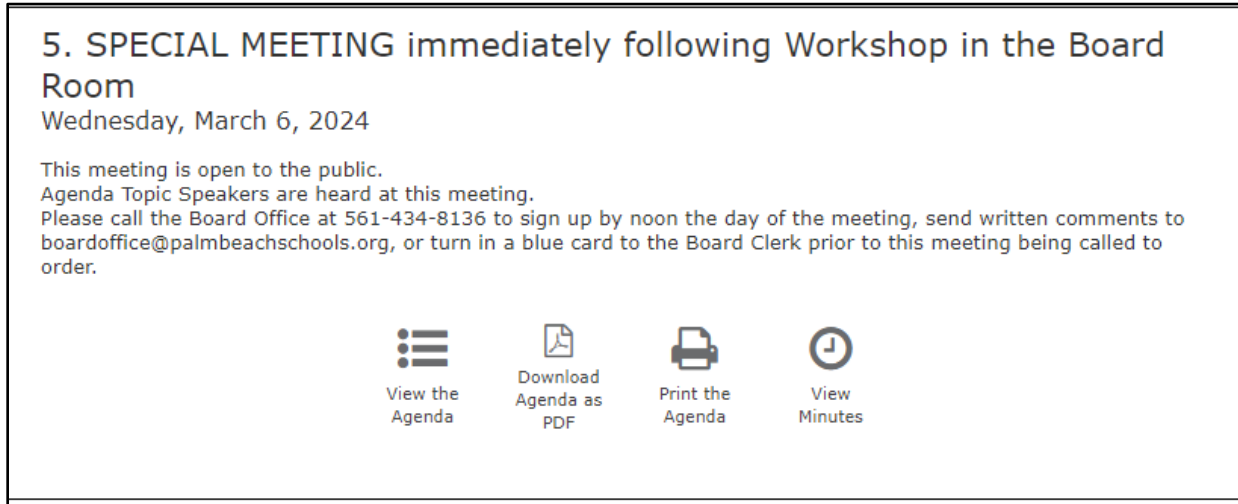
Source: <https://go.boarddocs.com/fl/palmbeach/advisory/Board.nsf/Public>, May 2024.

Typically, minutes are taken and approved by the committee at the next meeting, but the minutes are not added to this screen for that meeting for easy access. To locate a copy of the minutes, the user must go back to the Advisory Committee Overview page and select minutes. Again, the minutes for Advisory Committee meetings are arranged by year in a separate location. All minutes for all Advisory Committees are arranged in date order in the folder for a specific year and again, the user must find the meeting date for the Committee in question.

If the user is familiar with the layout, on the main BoardDocs page, there is a link on the home page to Libraries. The Libraries page contains all committee minutes going back to 2017. This information can also be found on the Board [Advisory Committee Page](#) which has links to Minutes under each Advisory Committee. The link takes the user to the Library page where minutes are arranged by year. The user then has to search within a year for the Advisory Committee and the meeting date they are interested in viewing.

As shown in **Exhibit 5-6**, School Board Meetings are in a different section of BoardDocs and once minutes are approved, there is an icon for the user to “print minutes.”

Exhibit 5-6
Sample School Board Screen



Source: <https://go.boarddocs.com/fl/palmbeach/Board.nsf/Public#>, May 2024.

There are apparently two separate systems within BoardDocs used for tracking School Board meetings and Committee meetings, and the minutes feature has not been activated on the Committee side.

RECOMMENDATION

Recommendation 5-3: Relocate Committee minutes to be accessible in a manner like School Board minutes.

5.2.2 School Buildings and Facilities

OBSERVATION: The Facilities Management Division has four Departments reporting to it, but these Department webpages are not linked to the main Facilities Management web page or to each other, so the public is not informed about all the facilities-related programs and services.

Facilities Management is the Division, and the four Departments include:

- Building Code Services
- Environmental and Conservation Services
- Facilities Construction
- Maintenance & Plant Operations

The Division and each of the Departments has a webpage. However, the public is not informed of this organization of the facilities-related functions because each webpage is independent of the other. The main webpage at www.palmbeachschools.org has a link for all District's Departments where each Division and Department could be located by the public.

Although an alphabetical structure is helpful to the public, the average citizen would need to know the exact Department's name rather than a general topic category. Only Facilities Construction and Facilities Management are included under “F” as shown:

Department Directory

B	E	F
Building Code Svcs	Environmental & Conservation Svcs	Facilities Construction Facilities Management

Each of the webpages has information useful to the public. Much of the information is consistent among each webpage. For example, each one has a biography of the Division or Department leader and the employee directory. Each Department webpage cites its purpose and function. There is summary-level information and links related to the role of that Department.

The District's website is a useful resource for the public. Without clarity throughout, the District may miss out on an opportunity to earn the public's trust through the information that is shared.

RECOMMENDATION

Recommendation 5-4: Link the Departments on the Facilities Management Division webpage to ensure the public is informed.

OBSERVATION: High level facilities-related program performance and cost information are available to the public on the Website, but detailed information about the components, status and ongoing budgeted and actual costs as the project progresses is limited.

District staff reported that the Capital Plan is the primary document available to the public that lists the facility projects and costs. The current and prior year Capital Plans are readily accessible to the public in the Financial Reports link within the Budget Department section of the Website. However, the Capital Plan is not readily accessible to the public in the Facilities-related web pages as it is not included as a link. **Exhibit 5-7** provides an excerpt from the FY 2024-2033 Capital Plan to demonstrate the type of information that is presented regarding facility projects. The actual Capital Plan has seven columns of cost data including each year from FY 2024 through FY 2028, and then a total column for FY 2029-2033 as well as a total column for FY 2024-2033. For demonstration purposes, the Exhibit only includes one year - FY 2024 - and some categories are excluded so the totals are not intended to sum.

Exhibit 5-7
Capital Plan Facility Projects
Selected Excerpts from the Full Capital Plan
FY 2024-2033

Category	FY 2024
Construction Projects	
Additions & Remodeling Projects	
Name of each project	Varies
Total Additions & Remodeling Projects	\$72,099,970
Modernization and Replacement Projects	
Name of each project	Varies
Total Modernization and Replacement Projects	\$283,449,703
New Schools	
Name of each new school	Varies
Total New Schools	\$40,932,291
Total Construction Projects	\$396,481,964
Facility Renewal Projects	
Facility Renewal Programs	
Total Facility Renewal Projects	\$364,694,354
Other Facility Projects	
Capital Projects	
Name of each facility project	Varies
Subtotal Other Facility Capital Projects	\$232,926,595
Total Facilities	\$303,205,251
Total Capital Budget	\$1,890,762,092

Source: FY 2024- 2033 Capital Plan, September 6, 2023. Note: Exhibit is intended for demonstration of the facility-related categories, so some categories are excluded; as a result, the totals are not intended to sum.

The Capital Plan reports projects and costs at a high summarized level which may be challenging for the public to understand. For example, the FY 2024-2033 Capital Plan for FY 2024 shows \$396.5 million in construction projects, including \$72.1 million in Additions & Remodeling Projects, \$283.5 million in Modernization and Replacement Projects and \$40.9 million in New School Projects. Individual school projects are listed in each of the categories, but there are no links to the status of the projects.

Some of the projects listed include, for example, \$43 million for West Riviera ES Modernization and \$22.5 million Transportation Belvedere-Street, but without more detail, the information the District is sharing with the public is limited. The Capital Plan does not include details about the components that make up each project. Once the Capital Plan is published, the ongoing status and actual costs are not provided to the public through this document.

However, there are other methods for the public to stay informed about the facilities projects. Facilities Construction has a link on its webpage to the Construction Oversight Review Committee (CORC). The webpage includes the Committee members, meeting dates, agendas, minutes, and meeting videos.

CORC is a 14-member citizen-based Committee created to assist the Board by providing oversight and review of, and making recommendations concerning, the Facilities Management Division's

performance in building quality schools on time and within budget. CORC is led by the Chief of Facilities Management, and it includes comprehensive communication, discussion and voting about the facilities projects. There are no links on the CORC web page to connect the Facilities projects from the Capital Plan to the actions of CORC.

RECOMMENDATION

Recommendation 5-5: Develop and regularly publish on the Facilities section of the Website a supplementary facilities project report that expands on the Capital Plan to include detailed information about the components, status, and ongoing budgeted and actual costs of facilities projects.

OBSERVATION: The Facilities Construction Website has a link to the Penny Sales Tax 2016 with a summary Project List and a separate Project Update that does not directly connect to the Project List.

In 2016, voters approved the sales tax referendum. The following information is provided about the referendum:

How funds generated by the 2016 Sales Tax Referendum are being used to improve our schools: These sales tax proceeds can only be used for school repairs, renovations, classroom technology, IT infrastructure, school buses and support vehicles. Every District school will receive repairs and upgrades as a result of the sales tax revenue before the sales tax expires in 2026

The Penny Sales Tax 2016 is a link on the Facilities Construction webpage. The Project List there is a two-page file that includes \$1.7 billion in five categories of projects, with both specific school projects listed and other project categories that are generally labeled.

Exhibit 5-8 provides an excerpt of the facilities-related projects included in the Project List of the 2016 Penny Sales Tax Referendum. For example, in the Project List, \$966.8 million in Facility Renewal Projects are listed at a summary level with 15 categories but with no specifics about the schools impacted. For example, HVAC is included, but the document does not inform the public about the schools that are receiving HVAC updates, for example.

**Exhibit 5-8
2016 Penny Sales Tax Referendum Project List
Excerpt of Facilities-related Projects
September 2016**

Referendum Project List	Amount
Facility Renewal Projects	
Functional categories listed, including Bleachers, HVAC, Roofs, etc.	Varies
Subtotal Facility Renewal Projects	\$966,835,933
Construction Projects	
Facility names listed, including Remodels and Modifications	Varies
Total Sales Tax Funded Projects	\$1,345,743,096
Construction Projects	
Facility Replacement/Modernization Projects	
Names of School Projects	Varies
Additions and Remodeling Projects	
Names of School Projects	Varies
New Schools	
Names of School Projects	Varies
Total Projects Funded from Other Sources	\$394,074,180
Grand Total for All Projects	\$1,739,817,276

Source: Penny Sales Tax Referendum Project List, September 2016.

A separate link is available called Project Updates. The school and project are identified at this link. However, there is not a crosswalk to connect the Project List and the Project Update. For example, Facility Renewal projects were included in the Project List as a category (bleachers, HVAC, roofs), but the Project Update lists the name of the school.

The Project Updates may not be regularly updated. There is a date column called Last Modified, and all but one of the project dates had a 2022 date as of May 2024. However, since the onsite visit, as of June 2024, the District has now updated the field. These project updates may contain the updates from the CORC meetings, but this information is unclear on the Project Update link.

Next in Project Updates there is a Reports link. At that site, there are multiple reports with various dates in no order. Also, potentially a Google drive glitch, most of the reports state a Modified Date of December 31, 1979, which is resulting in the sorting feature options to not produce any results. These Project Updates only relate to those funded through the 2016 surtax referendum, and not all the facilities projects that were included in the Project List.

Should this similar format be applied for the next surtax referendum should it be successful, ensuring a comprehensive easy-to-follow method to present the project updates, including providing clear information regarding the CORC updates could be most useful for the public to see the latest details on the projects that interest them regardless of the type of project funding source.

RECOMMENDATION

Recommendation 5-6: Develop a comprehensive facility project list for future surtax referendum projects that connect to the project updates to provide more clarity to the public.

5.2.3 Classroom Technology and Equipment

OBSERVATION: The Information Technology Department has an informative webpage that includes links to the Technology Strategic Plan and the TIME Newsletter, both of which provide the public access to program performance and cost information. In addition, there are separate webpages for each of the departments under IT. However, links to the Department pages are not found on the main page and specific performance data by Department is not available on the site.

The main Information Technology page introduces the Chief Information Officer and provides links to the District Technology Plan, the Technology Advisory Committee, the TIME Newsletter (and Archives) and a staff directory. There is also a link provided for the IT Service Desk at itservicedesk@palmbeachschools.org and the phone number.

The Technology Plan provides a great deal of useful information for the public concerning projects, timelines, and costs; however, no update is posted to provide the public information regarding progress toward implementation.

The TIME newsletter provides an annual update of accomplishments for the year; the most recent is the 2023 updates. However, archives provide copies of the newsletter going back to 2013.

The narrative on the main page refers to the departments but there are no active links to those departments' webpages:

- IT Security
- IT Infrastructure and Systems Support
- IT Enterprise Applications
- Technical Operations
- Project Management Office (PMO)

Each of these departmental pages provides a brief overview of what the Department does and repeats the links to the Technology Plan, the Technology Advisory Committee, and a staff directory for the specific department.

Only the IT Security page has access to additional resources: a Technology Clearing House Committee (TCC) On-line Educational Service Provider List and a PBCSD Wireless Hotspot (Wi-Fi) Terms of Service and Acceptable Use Agreement (which requires a sign on to access)

While onsite, almost every department under the Information Technology Department provided dashboard information pertaining to their department's performance. While much of the information

is technical in nature, some of the charts and dashboards may provide insights for the public on the performance as well as volume of work performed by the departments.

RECOMMENDATION

Recommendation 5-7: Enhance the Information Technology webpages to provide links to the departments from the main page and consider how additional performance data related to each department might be provided.

5.2.4 School Safety and Security

OBSERVATION: The main Website contains a section below the header called Quick Links that contains a link to FortifyFL, and links are provided on the Parent and Student page for campus sites reviewed; however, neither the Safe Schools page nor the main School Police page have a link to this site.

The FortifyFL statewide suspicious activity reporting application is an application used statewide which alerts local districts, law enforcement officials and state program leaders when a tip is submitted. s 943.082 (4)(b) *Florida Statutes* states :

“The district school board shall promote the use of the mobile suspicious activity reporting tool by advertising it on the school district Website, in newsletters, on school campuses, and in school publications, by installing it on all mobile devices issued to students, and by bookmarking the Website on all computer devices issued to students.”

On the School Police page listed under Departments, there is an introduction to the Police Chief and several links, one of which is a link to the “School Police Website;” the secondary site has the FortifyFL link on the front page. In addition, there is a link provided called “Submit a Tip” that takes the user to the Crime Stoppers Website.

Since someone with a need to make a report would logically go to a department such as Safe Schools or Police Department, a link to FortifyFL on those main pages would be helpful.

RECOMMENDATION

Recommendation 5-8: Place links to FortifyFL on all Safety and Police main webpages.

OBSERVATION: Neither the Safe Schools nor the School Police sites have a great deal of program information, primarily because a great deal of this information is confidential; however, the Safe School site has links to a number of informative resources, whereas the School Police site has only minimal information.

The Safe Schools Department website contains a number of links to resources of interest and benefit to parent, students and the general public including:

- Student Safety

- Student Code of Conduct
- Bullying Awareness, Prevention, and Resources
- Title IX
- Student Support
 - Attendance
 - Foster Care Services
 - McKinney-Vento Program (MVP) Homeless
 - Teenage Parent Program
 - Court Education Liaison Program
- School Support
 - Tobacco Prevention Program
 - Positive Behavior Support (PBS) & CHAMPS

The School Police Secondary Website has the following links which relate primarily to reporting crime and the operation of the department:

- Crime Stoppers – link to external Crime Stopper website
- Fair and Impartial Policing – describes process and non-discrimination – no contact information provided
- FortifyFL- link to state reporting system
- Join Us – takes the user to the Police Careers Page that describes careers and requirement and contains a link to apply on-line – no contact information provided
- K9 Unit – describes the K9 Unit – no contact information provided
- Social Media – links to Facebook, Instagram, and Twitter accounts
- Youth Court – describes Youth Court – no contact information provided

The primary School Police Website has a link to a directory that lists groups and individuals within the Department in Alphabetical order, with phone numbers and room numbers for each. However, if someone is looking for information on Youth Court or the K9 Unit, for example, a search of the directory does not bring up either of those topics.

As shown in **Exhibit 5-9**, the Duval County School District’s Police site contains some of the information the PBCSD has on the Safe Schools site, but also includes a main information contact number for the School Police, Police Dispatch, the Sheriff’s Office, and various other agencies that accept reports of child abuse, human trafficking, etc.

**Exhibit 5-9
Duval County School District
School Police Website**

Reporting Safety Concerns	
<p>We encourage students, families, and the community to report threats through the FortifyFL App. Additional resources are below.</p>	
Report Threats	
Service	Contact
School Police (General)	904-858-6100
School Police (Dispatch)	904-855-3319
Jacksonville Sheriff's Office (JSO) Non-Emergency	904-630-0500
JSO Emergency	911
JSO Crime Tipline	JSOCrimeTips@jaxsheriff.org
FortifyFL app	https://www.getfortifyfl.com
Report Employee Misconduct (For Students)	
Service	Contact
Duval County Public Schools	Student Reporting Webpage for Employee Misconduct
Report Children in Emotional Need	
Service	Contact
District Crisis Response Hotline (Child Guidance Rapid Response Team)	904-390-2535
DCPS Culture & Climate / Student Support Services	904-390-2443
Report Abuse	
Service	Contact
Department of Children and Families Hotline	1-800-962-2873
Report Bullying	
Service	Contact
Bullying Prevention Hotline	904-390-CALL (2255)
Report Human Trafficking	
Service	Contact

Source: <https://dcps.duvalschools.org/Page/23655>, June 2024.

Providing links to additional resources, including some of the resources already available on the School Safety site, a basic list of program areas and contact information within the School Police Department by topical area and general tips and information for parents and students would enhance the total package of information available to parents, students, and the community.

RECOMMENDATION

Recommendation 5-9: Enhance the School Police website to include departmental contact information, links to community resources and links to other District resources available through the Safe Schools or other departments.

5.2.5 School Bus Transportation

OBSERVATION: The Transportation Services Department posts information throughout the Department's Website and includes information useful to parents and the public in general but does not show performance information.

The District posts both financial and non-financial information on the PBCSD Website. Non-financial information on the District homepage includes information relevant to parents such as:

- Student bus registration
- School zones
- Transportation contact information

The District Resources page shows transportation related information such as Bell Times and Find My Zoned School; the District K-12 Student Registration page shows transportation related information such as:

- Find My Zoned School
- Register Your Ride
- Finding Your Child's Student ID Number

The Transportation Services Department's initial Website page shows:

- Overview
- Register Your Ride
- Director's Biography
- Transportation Services Directory
- Contact Information
- Purpose and Functions
- Mission Statement

The next page on the Transportation Website shows:

- Here Comes the Bus
- Register Your Ride for the School Year
- Find My Zoned School
- Special Needs Transportation
- Stopping for School Buses
- Transportation Facilities

- Job Information
- Transportation Call Center
- Choice Transportation Zones for Students
- Select District Policies

General financial information is found on the District's Website and includes budgets, financial reports, and reports on fiscal transparency, all of which have some transportation components. Transportation staff has relied on the District to post financial information and financial reports on the District Website. This approach helps ensure accurate and timely financial information is available for the public.

Transportation Services Department staff maintain cost and performance data and compile information into dashboards which staff regularly monitor; however, the Department does not post this information on the Department Website.

RECOMMENDATION

Recommendation 5-10: Develop user-friendly cost and performance dashboards and include them on the Transportation Services Department Website.

OBSERVATION: The Transportation Services Department makes use of multiple systems and applications that provide management information used to generate useful information for parents and the public.

In addition to the systems discussed in **Section 5.1.5**, the primary management systems used by the Department include:

- TransIntranet – An internally developed and maintained software system used for student bus registration and bus routing purposes; the system produces routing data that is accessible on the District Website and is accessible by schools and District staff to access route and bus information.
- Synovia with GPS - School bus tracking system used to track and document bus activities for the On Time Arrival Reports and real time tracking information used for the Here Comes the Bus app.
- AssetWorks Fleet Focus and TAMS - Fleet vehicle maintenance and parts tracking program tracks and monitors bus and parts inventory; thus, providing valuable information for management and Board reports such as bus replacement schedules.
- Navistar NED-S01 – Diagnostic tool connecting computers within the buses to software to diagnose bus problems which enables a faster return to service and more reliable diagnosis of any maintenance issues
- TRIRIGA – Integrated Workplace management system used to track Call Center tickets for complaints, concerns, and general customer calls; TRIRIGA manages and tracks interactions with stakeholders and helps optimize and document Transportation services

The Transportation Services Department routing team uses TransIntranet every day to create or adjust routes; schools use the TransIntranet to look up route information and track school buses, thus providing another point of information.

The District converted from their TransIntranet system to a commercial system several years ago and readily converted back to their internally developed TransIntranet system which more closely provided the level of service the District needed to manage the routing process.

As outlined above, integrated school bus management systems provide key benefits for the optimum performance of transportation services; key benefits include enhanced safety and security of students and district assets, optimal routing for efficiencies and on time reporting, and enhanced communication for school and parent engagement.

5.2.6 Bond Indebtedness

OBSERVATION: The Treasurer provides annual debt reports to the Finance Advisory Committee and the School Board and are included in the “Reports and Publications” area of the Website.

PBCSD’s Board Policy 6.085 on Debt specifically states that the District will keep the public apprised of current debt. In response, the Website has copies of the Annual Debt Reports from FY 2015 through FY 2023. The reports contain an executive summary; history of debt issuances; a section on “looking ahead” which addresses debt capacity; detailed information on short- and long-term debt options; debt ratings; and a series of report summaries of outstanding debt.

In addition, the Website has information on credit ratings, debt compliance procedures, debt management guidelines and recent debt issuances. Debt disclosures play a crucial role in ensuring transparency and informed decision-making. Transparent reporting builds trust and is essential for healthy relationships with the public. The District has been transparent and accountable by disclosing all relevant debt information in a clear and concise manner.

5.3 ACCURACY AND COMPLETENESS

Subtask 5-3: Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public – Overall Conclusion: (Meets)

5.3.1 District Support for Areas Under Review

OBSERVATION: The District’s Webmaster maintains the homepage and overall configuration and navigation of the Website and works with and through departmental and School Webmasters to maintain each section of the Website and ensure accuracy and completeness of the information presented.

When no Webmaster is assigned to a campus or to a department, the District Webmaster assists the campus or department to build and maintain that site.

Annually, before the start of school, the Webmaster contacts the site owners asking for updated information for the coming school year. The updated information is entered by the site owner or sent to the Webmaster who makes the updates. If at any time an error is found, the site owners are instructed to contact the Webmaster. Because of the closer working relationship between the District Webmasters and the assigned Webmasters in the departments and schools, most notifications come from the Webmasters or the departments that have no Webmaster and rely on the District Webmaster for support.

On the Internal Employee Hub, their intranet site, there is a Webmaster Resource page for all Webmasters. On the landing page there is this notice:

Website/Webpage Edits:

If you find an error, please notify the **Communications Web Team** and provide a link to the page with the error.

Likewise, on the District Public Facing Website, the Website Accessibility Statement page has this information:

Web Site:

Found a broken link or an error? Can't find something on the Website or don't know who to ask? E-mail the SDPBC webmaster.

This page also has a link to emails and phone numbers for individuals to call to report problems.

The Webmaster will remove inaccurate information from the Website and notify the department or campus. If it is a small correction, the Webmaster will handle the change. If the error is more significant, the Webmaster will notify the Communications Chief, and the Superintendent's Leadership Team will decide the most appropriate way to handle the correction. If the erroneous information is time sensitive for parents or students, the District notifies parents of the change using the Parent Link system, which is an emergency and mass messaging call-out program.

There is a Website Satisfaction Survey on the Website that is available to the public in multiple languages. https://docs.google.com/forms/d/e/1FAIpQLSdmWtv-PLphuA3F_OAlJmxGjeMb6tHjoXCzHIs6PiVVCAITyQ/viewform

The data from the survey is aggregated in a Google Data Studio Report. The Strategic Plan B2a workgroup then reviews the results at their meetings for continuous improvement purposes. As a result of feedback received from the survey, the team adjusted the Website for a better navigability experience. Additionally, staff said there were inconsistencies in the school Websites (for example, one school had after-school activities and another did not). This led the workgroup to develop a school Website rubric to assess each school's Website and provide guidance to the schools on how to improve it.

OBSERVATION: PBCSD has a process for vetting the School Board agenda that is designed to reduce the likelihood of errors and ensure that items presented to the Board are complete.

The process of creating an agenda for a regular Board meeting begins a month or more in advance of the next Board meeting.

The Clerk of the Board opens a draft template in BoardDocs and each department adds their potential agenda item to the template. For each meeting, the Clerk creates a Google drive timeline so that all departments are aware of the opening and closing dates for entering items into the template as well as the associated meeting dates. The process is as follows:

- The Clerk opens the draft meeting agenda template into BoardDocs – for example, for the June 12, 2024, meeting, the Clerk opened the template on May 6.
- Departments begin entering agenda items into the BoardDocs template.
- BoardDocs automatically sends the proposed agenda items through a unique approval path based on the department initiating the agenda item with the final approvals coming from the department’s Chief and the Superintendent.
- Departments hold a departmental agenda review meeting and record the meeting dates on the Google sheet.
- The Superintendent holds an agenda review meeting that includes the General Counsel and the Chief Financial Officer (CFO) – generally the day before the agenda template is scheduled to close.
- The General Counsel prepares and approves the legal reviews of contracts, policies and the like, and a copy of the legal review checklists are attached as part of the agenda packet for that agenda item.
- The Clerk closes the agenda template in BoardDocs. For example, for the June 12, 2024, meeting, the Clerk closed the template on May 30, 2024.
- The Clerk posts the approved agenda and the attached packet of information on BoardDocs for the public at least 10 days in advance of the meeting date. Note: Student information is not included in the Board packet due to confidentiality issues.

Special meetings, typically, have a much shorter timeline and involve a single or limited number of topics. The Superintendent will generally meet with the departments and conduct a much faster approval so that the Clerk can post the meeting within the legal timelines.

Exhibit 5-10 provides an example of a consent agenda item for Purchasing which shows the various attachments, including the bid information, Form 2220 acknowledging the restrictions on the use of student information and the legal review checklist.

Exhibit 5-10
Sample Agenda Item with Attachments
May 2024 Regular Board Meeting

and authorize the Board Chair to finalize and sign all necessary documents.

DESCRIPTION:
 Approve the purchase of Software Licenses from Chalk Talk Solutions Inc, D.B.A. ChalkTalk, a bid exempt vendor.

Chalk Talk Solutions Inc, D.B.A. ChalkTalk is an assessment platform to determine student readiness and plan courses of study to increase curriculum readiness for SAT/ACT scores. Due to the number of students needing concordance scores to meet graduation requirements, this will have a direct impact on high school student outcomes for at-risk students. Teachers receive targeted instruction, students engage in small group practice, and individual students can complete personalized practice questions on the topics covered in the class. This content is adaptive to the individual student for the following: the SAT, ACT, ENG 9, ENG 10, and Algebra 1, plus daily progress monitoring tools to assess the gaps. Teachers can then make data-driven decisions to help drive instruction and personalization.

The subscription date for the Summer School Program is June 1, 2024 through July 31, 2024 at a cost of \$52,250 and August 1, 2024 through June 30, 2025 for the 24/25 Academic School Year at a cost of \$425,688.

Per Board Policy 6.14 this item requires Board Approval.

CONTACTS:
 Edward Tierney, Deputy Superintendent/Chief of Schools (edward.tierney@palmbeachschools.org)
 Glenda Sheffield, Ed. D., Chief Academic Officer (glenda.sheffield@palmbeachschools.org)
 Heather Frederick, CPA, Chief Financial Officer (heather.frederick@palmbeachschools.org)
 Dr. Eva Cwynar, Director of Secondary Education (eva.cwynar@palmbeachschools.org)

FINANCIAL IMPACT:
 The financial impact to the Special Revenue Fund is not to exceed \$477,938.

Strategic Themes (choose all that apply):
 A. Academic Excellence and Growth
 B. Student-Focused Culture
 C. Mental Health and Wellness
 D. Committed and Impactful Employees

Priority Outcomes (choose all that apply):
 Educate
 Affirm
 Inspire

Beneficial Interest Statement.pdf (336 KB)

Bid Exempt Form.pdf (1,022 KB)

ChalkTalk Terms of Service - Palm Beach.pdf (451 KB)

2220.pdf (294 KB)

Legal Checklist Chalk Talk.pdf (290 KB)

Source: May 7, 2024, Regular Board Meeting.

This process ensures that the Board agendas and the associated attachments are accurate and complete prior to posting the information for the public.

OBSERVATION: The Finance Division has procedures that ensure the accuracy and completeness of financial data compiled for the annual reports as well as monthly reports provided to the Board.

The District employs several levels of control over the accuracy of financial reports with several tools as explained below.

- PeopleSoft is the District’s Enterprise Resource Planning (ERP) System that is capable of compiling and reporting data in a streamlined manner. Through the robust tools for general ledger, accounts payable, and receivables, accurate financial reporting and compliance is ensured. Additionally, the tracking and managing of assets from acquisition to retirement optimizes asset reporting.
- The District’s internal control system includes multiple approvals and signoffs designed to detect and allow immediate mitigation of errors. As discussed in **Section 1.6** for

Competitive Procurement, approval authority levels are set for purchasing transactions ranging from up to \$25,000 to over \$100,000 to allow individuals with the level of expertise required to make those purchasing decisions. The shared responsibility fosters diligence and accountability. Additionally, sign-offs provide a clear record of who reviewed transactions and when they did it. These examples of internal controls reduce the risk of error and improper authorization leading to correctly stated and accurate financial data.

- The District employs credentialed and experienced staff capable of preparing accurate financial statements. The accounting staff are required to have a bachelor's degree in finance or a related field along with extensive experience in budget, finance, and accounting as well as financial reporting to fulfill the role. Both the Accounting Director and Director of Fiscal Accountability have a combined thirty plus years of financial reporting experience. Their experience strengthens the success of their job performance and leads to successful financial reporting for the District.
- External audits and Internal Fund Audits are performed by the Auditor General. One of the goals of the role is to help build competent and efficient accounting organizations in the offices of governmental entities. Through their audits, any deficiencies in internal control over financial reporting are identified and reported to the District for corrective action. Timely and appropriate action by the District, when necessary, minimizes inaccurate financial reports.

Utilizing these tools, the District has received unmodified opinions on its last three External Audits of Financial Statements. The review process for submission of items to the Board is extensive involving several different levels of review, including the Chiefs, Board communications, and the Superintendent before items are placed in BoardDocs as part of the Board agenda.

5.3.2 School Buildings and Facilities

OBSERVATION: The Construction Oversight Review Committee (CORC) is an effective structure to provide information to the public and to ensure the accuracy and completeness of the details about the implementation of the facilities projects through comprehensive analysis and voting on the actions needed to continue to move the facilities projects to the full Board's consideration.

Board Policy 1.093 states:

CORC is a 14-member citizen-based Committee created to assist the Board by providing oversight and review of, and making recommendations concerning, the Facilities Management Division's performance in building quality schools on time and within budget. The Chief of Facilities Management is the liaison to CORC, and his role includes creating agendas, maintaining comprehensive communication, and recording the Committee's discussions and votes relating to facilities projects.

The 14 citizen members have experience in a variety of facilities and construction-related functions who discuss all components of the facility projects at multiple stages of the projects. The CORC webpage includes the Committee members, meeting dates, agendas, minutes, and meeting videos.

Exhibit 5-11 provides Board Policy 1.093 for the composition and qualifications of CORC. The composition results in members with a variety of backgrounds.

Exhibit 5-11
Construction Oversight Review Committee (CORC)
Member Composition and Qualifications
2024

CORC Composition and Qualifications	
Composition; Qualification. The CORC membership shall consist of fourteen (14) members (appointed by the School Board, two appointees per Board member), who are residents of Palm Beach County, serve in a voluntary capacity, and are not employed by the School District.	
i.	One (1) Florida Registered Architect (active or inactive license)
ii.	One (1) Florida Registered Engineer (active or inactive license)
iii.	One (1) Florida Certified General or Building Contractor (active or inactive license)
iv.	One (1) Land or Community Planner
v.	One (1) Florida licensed Real Estate Broker or Construction Manager
vi.	One (1) Attorney (construction and/or Real Estate law specialist)
vii.	One (1) Management Information Systems Professional or Construction Project manager
viii.	One (1) Cost Accountant, familiar with construction accounting, construction estimator, or construction accounting specialist
ix.	One (1) Construction industry trades person
x.	One (1) M/WBE Representative
xi.	Four (4) Community Representatives at Large

Source: Board Policy 1.093, March 2021.

The Chief and the Director of Facilities Construction present information to the Committee on the status of projects as well as project action items that need review and approval from the CORC members. The staff present to CORC, for example, all the construction change directives, the procurement status of the facilities projects, the proposed use of vendors, and the approval of the payments. Further, this is one of the few committees that vote to recommend approval of projects and contracts to the Board.

The Chief submits to the full Board the CORC agenda items that the CORC members approved. For any agenda items not approved, the Chief gathers additional information and details that CORC requests. Until CORC approves, the Chief does not submit the agenda item to the full Board.

5.3.3 Classroom Technology and Equipment

OBSERVATION: The Information Technology Department has internal undocumented processes in place that ensure the accuracy and completeness of program performance and cost information provided to the public which provide an adequate system of controls.

Based on interviews and observations, it appears that Information Technology staff are effectively working to ensure that program performance and cost information provided to the public are accurate and complete.

Most of the Information Technology presentations and reports are provided to management, the Technology Advisory Committee, or the School Board, and consequently are vetted based on the process described in **Section 5.3.1** above.

Because the Information Technology Department reports to the CFO, the CFO provides and/or monitors all cost information and performance data for accuracy and completeness.

The effectiveness of the process for ensuring accuracy and completeness is the fact that the review team found no instances where inaccurate or incomplete data was provided to the public.

5.3.4 School Safety and Security

OBSERVATION: Most performance information and cost data relating to Safety and Security and the operation of the Police Department are confidential and are only reported to the Superintendent's Leadership Team and School Board in closed-door sessions.

5.3.5 School Bus Transportation

OBSERVATION: The Transportation Services Department does not have its own Webmaster and therefore relies on the District Webmaster for support; consequently, the Transportation Services Department does not have an assigned individual who is responsible for and actively involved in creating and maintaining dynamic, up-to-date information for parents or the public.

The Transportation Services Department does not have an assigned individual to serve as Webmaster for the Department and instead relies on the District's Webmaster to maintain the Transportation Services Department's page.

For those departments without a Webmaster, the District Webmaster receives information from the departments or schools and loads the data to the respective pages. Annually, prior to the beginning of the school year, the Webmaster reaches out to the departments or schools to obtain updated information for the coming school year. Steps for this process are described in **Section 5.3.1** above.

While the accuracy and completeness of the information found on the Transportation page is not in question, the Department's reliance on the District Webmaster to alert them to the need for updates

or to assist them in developing marketing, training and educational content that could benefit parents and members of the public could lead to outdated, no longer accurate or incomplete content remaining on the site.

RECOMMENDATION

Recommendation 5-11: Consider assigning a Webmaster for the Transportation Services Department with responsibility for ensuring that accurate, complete, and updated information is placed on the Website.

5.3.6 Bond Indebtedness

The Treasury Department has procedures that ensure the accuracy and completeness of debt data compiled for the annual reports as well as monthly reports provided to the Board.

A team of outside experts as discussed in **Section 3.1.6** help ensure the accuracy and completeness of debt reporting. Also discussed in **Section 3.2.6**, Bond Counsel and Financial Advisors advise on federal and state reporting of bond issues, while Underwriters and Dissemination Agents emphasize accurate disclosure reporting. The Credit Rating Agencies report the credit rating revealing the District's ability to repay principal and interest associated with debt.

Discussed in **Section 5.1.6** above, DebtBook software supports the recordkeeping of all debt related transactions and generates the monthly and annual reports distributed. Utilizing these resources, the District informs both the Board and the public of accurate and complete information.

5.4 CORRECTIVE ACTION PROCEDURES

Subtask 5-4: Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the District and that these procedures provide for adequate public notice of such corrections – Overall Conclusion: (Partially Meets)

5.4.1 District Support for Areas Under Review

OBSERVATION: The District Webmaster has a mechanism in place that allows school and department staff and the public to notify the Webmaster when incomplete, erroneous and outdated information needs to be removed, replaced, or updated on the Website.

The District Webmaster receives notifications regarding erroneous, incomplete, or outdated Website information via email, phone calls or a link provided on the Website from employees, department Webmasters, department heads and the public.

A link is available on the Website Accessibility page with the following message:

Web Site:

Found a broken link or an error? Can't find something on the Website or don't know who to ask? E-mail the SDPBC webmaster.

On the bottom of the Home page, there is also a link to a Website Satisfaction Survey that allows users to provide feedback. The District Webmaster said that most of the notifications about bad links, out-of-date information and/or navigation problems come from the campus or departmental Webmasters or someone assigned to work with the District Webmaster in those departments and schools that have no Webmaster.

The process for updating the Website once a notification is received is as follows:

- The District Webmaster removes the data in question or addresses the issue if the change is minimal.
- The Webmaster notifies the owner Webmaster or department head to let them know about the correction initiated or asks them to make the corrections or supply the corrected information to the Webmaster to upload.
- If the erroneous information is time sensitive for parents or students, the District notifies parents of the change using the Parent Link system, which is an emergency and mass messaging call-out program.
- The Webmaster monitors the site until the school or department loads the corrections.
- If the identified materials are sensitive or significant, the Webmaster notifies the Chief of Communication who decides whether to notify the Superintendent or if additional corrective actions are needed.

Strategic Communications and Engagement published Bulletin #PD 24-293 CSCE informing all Department Directors and Principals to review their content for accuracy. The bulletin also stated that the Communications Web Team would be conducting a comprehensive clean-up of all school websites. This process involved removing outdated content and streamlining the layout to ensure consistent ADA-compliant content placement across all school websites, thereby enhancing ease of navigation for end users.

As part of the District's Corrective Action Procedure, Communications routinely monitors and audits the website to identify and rectify issues, ensuring it remains functional, secure, and ADA-compliant as well as an annual audit of high-traffic web pages at the beginning of each fiscal year.

Annually, prior to the beginning of school, the Department sends out a bulletin notifying Principals and department heads that updates to webpages should be submitted via PBCSD's IT e-Support ticketing system so that changes can be tracked. The District Webmaster contacts the Webmasters for those identified sites reminding them that updates are needed. She then monitors their progress to make certain that each department's information is updated and outdated information is removed. These processes are not documented, and some of the institutional knowledge regarding the overall maintenance of the Website could be lost if the current Webmaster left the position.

RECOMMENDATION

Recommendation 5-12: Document the processes used by the District Webmaster to act when information posted on the Website is found to be inaccurate, incomplete, or outdated.

OBSERVATION: The Clerk of the Board has a process in place for the correction of erroneous or incomplete Board documents; however, the process is not documented.

The Clerk said there are three levels of corrections, including corrections prior to the release of information to the public, retraction of information included in a Board packet prior to a Board meeting and the correction or retraction of Board documents following a Board meeting.

- **Prior to the Board Meeting:** The Clerk can remove, replace, or correct information entered into the BoardDocs template in advance of posting that information to the public portion of BoardDocs.
- **After Posting to BoardDocs but prior to the Board Meeting:** The Board Agenda includes Category 4: Superintendent Withdraws Items. Whether the withdrawal is due to errors or the fact that a contract recommendation is no longer appropriate, the Superintendent can recommend the withdrawal of an item and as shown in **Section 5.3.1** with the example from the May 8, 2024, Board meeting, the recommendation to withdraw is added to the consent agenda without further explanation. If the need for a withdrawal is known in advance of the meeting, the Clerk can amend the agenda to include the information in the agenda immediately.
- **Following a Board Meeting:** If an error is found in a document presented to the Board but the error is not found until after the Board meeting, the process varies based on the severity of the error. When a department detects an error, the department notifies the Superintendent, and depending on the severity of the issue, the General Counsel will determine the correct action to take.

This process is not documented in an internal procedure. Preparing a documented process for the retraction of erroneous data and reposting of corrections could provide the public assurances that they will be notified and the way that information will be provided and corrected.

RECOMMENDATION

Recommendation 5-13: Document the process for retracting errors and providing corrected documents to the Board.

OBSERVATION: PBCSD has a process in place to take corrective action when a Public Records request is filled with erroneous or incomplete information, or when confidential data is erroneously released; the process; however, is not documented.

During interviews with the staff in the Public Records Office, staff described the process for responding to the requestors that believed the information they were provided was incorrect or incomplete:

- The concerns of the requestor are noted in the eSupport system.
- The responding department is notified of the requestor's concern and is asked for a response.
- If the information is found to be inaccurate or incomplete, the department is asked to respond with the corrected information.
- The response is noted in the system and the requestor is provided the corrected information.
- If the department determines the information is correct and complete, the requestor is notified.
- If a dispute arises, the staff will enlist the support of the General Counsel to resolve the issue.

Although there are safeguards in place to prevent the release of confidential information, such as a failure to redact a social security number from an employee document, the Risk & Benefits Management Department is immediately notified when it does happen.

The Risk & Benefits Management Department has a process and procedure in place for handling such incidents. Through the District's Cyber Liability Insurance provided by Allied World Assurance Company, a 3rd party, Mullen Coughlin, LLC, is assigned to guide the District through investigations, reviews, and responses to a breach or potential breach of confidential information.

The Risk & Benefits Management Department is the primary contact for this process. The steps taken by Mullen Coughlin, LLC include reviewing the details of the incident and collecting any related information. If protected data is breached, Mullen Coughlin, LLC would provide guidance on notices to impacted individuals and any additional reporting required. For instance, if the incident affects 500 or more people, notice to the Florida Attorney General is required. Florida is not listed among the states where credit monitoring is required, but it is often offered in these events to maintain organization goodwill, especially if the breach involves social security numbers or protected health information. Coverage for credit monitoring is included under the Cyber Policy under Breach Response. This process aligns with Board Policy 2.036, Breach of Personal Identification Information.

Although the Public Records Office staff are aware of the processes for correcting erroneous or incomplete data, as well as the need to notify Risk & Benefits Management, when data breaches occur, the absence of documentation could place the District at risk if the processes are not followed in compliance with Public Record laws and guidelines.

RECOMMENDATION

Recommendation 5-14: Document the processes used by the Public Records staff to address the handling of incorrect, incomplete information as well as the protocols for contacting the General Counsel and/or Risk & Benefits Management with escalated issues.

5.4.2 School Buildings and Facilities

OBSERVATION: The Facilities Management Division has a corrective action procedure for information that is presented incorrectly to the public at the Construction Oversight Review Committee (CORC).

Staff present a detailed level of information on many facilities projects during the CORC meetings. The CORC members apply their experience and knowledge about various topics regarding the agenda items presented. The Facilities staff may present updates on projects or actions that they present for CORC's analysis and approval. Prior to presenting the information to the full Board, CORC will approve. However, should errors or incomplete information be provided or discussed, the CORC structure provides an opportunity and time to correct the information prior to it being presented to the full Board. If CORC does not approve the item, the Facilities staff will gather additional information or take whatever actions are necessary to move the project forward for the full Board's consideration.

The Facilities Management Division provided examples of incomplete information being presented to the CORC members. For example, for one project, the cost escalation item was bundled with additional work from the vendor rather than as a separate cost escalation cost. CORC questioned the Facilities team on the item. The Facilities team corrected the item and ensured that the item was not presented to the full Board until CORC approved.

The staff noted the incomplete information did not initially provide full transparency to the public, but the process to correct and resolve the items ensures the public is appropriately informed.

5.4.3 Classroom Technology and Equipment

OBSERVATION: Although the review team found no instances where the Information Technology Department published inaccurate or incomplete information, the CIO and the CFO indicated that the Department would follow the processes for taking corrective actions and notifying the public of the corrections is discussed in Section 5.4.1 relating to documents provided to the School Board or posted on the Website.

The Information Technology Department publishes and provides information to the Technology Advisory Committee and the School Board, and posts information on the District Website. Should any information provided to the School Board or Technology Advisory Committee, or information posted on the Website be found to be erroneous or incomplete, staff indicated that the Department would follow the processes outlined in **Section 5.4.1**. As noted above, Ressel & Associates recommends that the processes be documented,

5.4.4 School Safety and Security

OBSERVATION: No instances were identified where inaccurate or incomplete information was provided by School Police or other departments considered part of the School Safety and Security function; however, because most of the presentations and reports are confidential by

nature there is little need for mechanisms for redacting or replacing erroneous information released to the public.

5.4.5 School Bus Transportation

OBSERVATION: The Transportation Services Department provided no instances of inaccurate or incomplete information; however, the Department does not have documented procedures for managing such instances.

The Call Center Manager regularly updates the Transportation Website with current information relating to changes at the beginning of the school year and updates the topics addressed in the *Frequently Asked Questions* section but has no documented process for notifying parents or the public when changes occur mid-year.

The District uses the ParentLink system to notify parents about safety issues, and other topics that are time sensitive. Maintaining documentation is important to help ensure smooth operation of transportation services.

RECOMMENDATION

Recommendation 5-15: Document the procedures for notifying parents and schools when posted information is inaccurate or has changed significantly to ensure staff take reasonable and timely actions to correct any erroneous or incomplete information and keep stakeholders informed.

5.4.6 Bond Indebtedness

OBSERVATION: There was no evidence found of erroneous reporting of debt, but, as discussed in Section 5.4.1 above, there are mechanisms in place to detect errors and to correct them in a timely manner.

5.5 REASONABLE AND TIMELY CORRECTIVE ACTION

Subtask 5-5: Determine whether the school district has taken reasonable and timely actions to correct any erroneous and/or incomplete program information – Overall Conclusion: (Meets)

5.5.1 District Support for Areas Under Review

OBSERVATION: As discussed in Section 5.4.1 of this report, there are mechanisms in place to detect inaccurate or incomplete information provided to the public and documented instances where incomplete or inaccurate information posted on the Website or provided to the School Board were removed and replaced with accurate or complete information in a timely manner.

5.5.2 School Buildings and Facilities

OBSERVATION: The Facilities Management Division takes reasonable and timely action to correct the erroneous or incomplete information that is presented at the Construction Oversight Review Committee (CORC) to ensure that the presentation to the full Board is accurate.

Should errors or incomplete information be provided or discussed during the CORC meetings, the staff can correct the information prior to being presented to the full Board. The Chief of Facilities Management provided examples to the review team of erroneous or incomplete information being presented at a CORC meeting. For example, staff recommended approval of a vendor change order contingency based on the vendor's assertion that prices had escalated from the date of the vendor's bid to the date of the contract award. CORC questioned that the vendor did not provide adequate data to prove the 12 percent increase that the vendor requested.

However, the change order approval was already on the agenda for the full Board, so the staff removed the item from the full Board agenda, corrected the item, presented the corrected item to CORC and then to the full Board.

The correction process includes withdrawing the item from the full Board's agenda to an alternate date to allow for the issue to be presented again correctly from the staff at the next CORC meeting. The follow-up and correction ensured the information was accurate when presented to the full Board.

5.5.3 Classroom Technology and Equipment

OBSERVATION: No instances were identified where inaccurate or incomplete information were provided by Information Technology that necessitated the need for timely action to remove, replace or update information.

5.5.4 School Safety and Security

OBSERVATION: No instances were identified where inaccurate or incomplete information were provided by departments within the Safety and Security function that necessitated the need for timely action to remove, replace or update information.

5.5.5 School Bus Transportation

OBSERVATION: No instances were identified where inaccurate or incomplete information were provided by Transportation that necessitated the need for timely action to remove, replace or update information.

5.5.6 Bond Indebtedness

OBSERVATION: There were no documents available to provide evidence of errors in reporting or of incomplete program information.

***CHAPTER 6:
PROGRAM COMPLIANCE***

6.0 PROGRAM COMPLIANCE

Chapter 6 presents findings related to program compliance. As part of the performance audit, Ressel & Associates assessed the adequacy of processes and internal controls used to ensure compliance with and remediate instances of non-compliance with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures applicable to the program areas under review. Ressel & Associates further assessed the District's compliance with Florida Statute Title XIV, 212.055: Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.

The specific audit evaluation tasks include.

- 6.1 **Compliance Policies and Processes** - Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies;
- 6.2 **Compliance Controls** - Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures;
- 6.3 **Addressing Non-Compliance** - Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means;
- 6.4 **Surtax Compliance** - Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations; and
- 6.5 **Charter School Funds** - Determine whether the school District has processes to distribute funds to District charter schools and mechanisms for charter schools to report how the funds are used.

NOTE: Audit Evaluation Tasks 1-3 are addressed districtwide and in each of the program areas under review, whereas 6.4 and 6.5 are addressed as separate subchapters.

Finding on program compliance: Meets

PBCSD uses committees, monitoring groups as well as the services of the Inspector General and the General Counsel, who report directly to the School Board, to assess districtwide and program-

level compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.

Districtwide and program-level internal control mechanisms, including policies, procedures, checklists, and systematic review processes, ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures. Program administrators have taken reasonable and timely action to address any areas of non-compliance identified by external auditors, the Auditor General, and, in all but limited instances, issues identified by the Inspector General.

PBCSD has used internal and external legal counsel to take reasonable and timely actions to ensure that planned uses of the surtax comply with applicable state laws, rules, and regulations. It also has established mechanisms to provide the community with assurances that the surtax funds will be used, as stated in the referendum.

The District has processes in place to distribute funds to District charter schools and mechanisms for monitoring the charter schools' reports showing how the schools are using the funds.

Findings by Research Subtask:

- Subtask 6.1 - *Compliance Policies and Processes – Meets*
- Subtask 6.2 - *Compliance Controls – Meets*
- Subtask 6.3 - *Addressing Non-Compliance – Meets*
- Subtask 6.4 - *Surtax Compliance – Meets*
- Subtask 6.5 - *Charter School Funds – Meets*

6.1 COMPLIANCE POLICIES AND PROCESSES


Subtask 6-1: Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies – Overall Conclusion: (Meets)

6.1.1 District Support for Areas Under Review

OBSERVATION: The General Counsel and the Inspector General are effectively ensuring the District's overall compliance with laws, rules, and regulations.

The General Counsel sits on numerous internal committees and program area meetings to ensure legal compliance and has created several checklists that must be followed for contracting, policy development, and the like. **Exhibit 6-1** provides an example of one of the forms/checklists used by program areas to request the General Counsel to conduct a Contract Review. General Counsel uses other checklists for policy reviews, general legal assistance, and the like. The additional benefit to the use of forms and checklists is that documentation exists to show the review was performed and any issues that were addressed during the review process.

Exhibit 6-1 Contract Review Form

	THE SCHOOL DISTRICT OF PALM BEACH COUNTY OFFICE OF GENERAL COUNSEL TO THE SCHOOL BOARD Contract Review as to Form and Legal Sufficiency Checklist	Board Item _____ Board Mtg. Date _____
PBSD Contract Form: <input type="radio"/> Yes <input type="radio"/> No Name of contract: _____		
Contract Action: <input type="radio"/> New <input type="radio"/> Renewal <input type="radio"/> Amendment/Modification/Change Order		
School/Department Requesting Review as to Form and Legal Sufficiency: _____		
Does the Request for Legal Review indicate that the Chief, Assistant Superintendent, Director or Principal reviewed and approved the content of the Contract? <input type="radio"/> Yes <input type="radio"/> No		
Contract Terms	Comments/Specific Provisions in Contract	
Term (Length of Contract)		
Automatic Renewal Provision?	<input type="radio"/> Yes <input type="radio"/> No	If yes, is business case justification included with backup? <input type="radio"/> Yes <input type="radio"/> No
Termination		
Insurance		
Liability		
Confidentiality		
Warranties		
Labor Issues		
Disclaimers		
Background Screening		
Inspector General		
E Verify Provision		
Non-Discrimination	<input type="checkbox"/> Policy 6.144 <input type="checkbox"/> Other	
Public Records	<input type="checkbox"/> §119.0701, FS <input type="checkbox"/> Other	
Governing Law	<input type="checkbox"/> Florida <input type="checkbox"/> Other	
Venue	<input type="checkbox"/> Palm Beach <input type="checkbox"/> Other	
Business Principles	Comments	
Fees: Total Value		
Fees: Per Fiscal Year		
Payment Terms		
Other Issues	Comments	
Beneficial Interest Affidavit		
Non-Negotiable, Misc.		
Notes/Special Considerations		
Reviewed and approved as to form and legal sufficiency, only: <input type="radio"/> Yes <input type="radio"/> No		
Consistent with applicable policies including, but not limited to, Procurement policies: <input type="radio"/> Yes <input type="radio"/> No		
Consistent with applicable laws: <input type="radio"/> Yes <input type="radio"/> No		
Print Attorney Name _____	Signature of Reviewing Attorney _____	Date _____
Rev. 02/12/2021	RECORD COPY - Office of General Counsel to the School Board	

Source: Office of the General Counsel, June 2024.

In carrying out the duties outlined in Board Policy 1.092 Inspector General, the Inspector General (IG) regularly audits, investigates, and reports on matters of legal compliance and makes recommendations for enhanced program compliance. A comprehensive list of all the reports, audits and investigations are available online on the IG’s Website and include any recommendations and

management responses for public inspection. As shown by the examples of audits performed by the IG in 2023, the audits include both financial and operational compliance matters as shown below:

- Audit of Supplements, Payroll Procedures - January 13, 2023
- Audit of The Purchase of iReady Educational Software - September 15, 2023
- Audit of School Bus Safety Inspections and Maintenance - September 15, 2023

Investigations also provide a level of compliance monitoring triggered by complaints or allegations of wrongdoing. The IG presents reports to the Audit Advisory Committee, and together they monitor progress to ensure implementation of those recommendations.

Both the General Counsel and the IG independently report to the Board and provide assurances to the Board and administration that the program areas are operating in compliance with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.

OBSERVATION: The Chief Financial Officer developed finance-related procedures in collaboration with department heads to ensure that the internal departmental procedures comply with policy; the departments are now using these procedures as training tools for the new and existing staff.

There are departmental handbooks including the following:

- Grant Accounting Procedures Manual
- Accounts Payable Manual
- Purchasing Manual
- Accounting Manual
- Federal Grants Manual
- Debt Management Manual

One example of such a procedure is the Grant End Checklist which must be completed two months prior to the grant end date. **Exhibit 6-2** shows the process that must be adhered to.

Exhibit 6-2 Grant End Checklist

GRANT MANAGER GRANT- END CHECKLIST:

Note: This checklist is to be sent to the grant manager 2 months prior to grant-end date.

Because the District maintains its financial records on a modified accrual basis (not cash basis), the following items must be adhered to:

- ✦ Have you spent/encumbered all of your grant money? Yes ___ No ___
- ✦ Is the grant continuing? Yes ___ No ___
- ✦ If not – Have you contacted the budget department to inactivate the positions and create new positions if employee is continuing employment with the District? Yes ___ No ___
- ✦ Review and make sure to close any open Purchase Orders pertaining to the closing grant, since only paid or accrued charges will be reported as part of the grant expenditures.
- ✦ Verify that all received items have been paid.
- ✦ Remember that all invoices must be paid by the grants ending date.
- ✦ Confirm that all invoices are received by Accounts Payable, otherwise contact the vendor and provide the invoice information to Grants Accounting by workday nine of the month-end close for accrual purposes.
- ✦ Once the month is closed, any expenses (invoices) relating to this grant will be charged to your Department/School Operating Budget Fund 1200. You will be expected to cover these charges from other funding sources.

Please return a signed copy of this form to **Rick Oglenski** in Grant Accounting, A-306.

Signature: _____ Date: _____
Marcus Caver

Grant Fund #: **4473-2021** Grant Ending Date: **06/30/21**

Source: PBCSD Grant Accounting Procedures Manual, FY 2024.

Properly closing out grant funds reflects responsible stewardship of those funds and compliance with federal requirements and specific granting-agency guidelines. It is also essential to future opportunities for funding.

Staff indicated that job aids, desk procedures, and other administrative procedures, along with departmental manuals, are held in each individual department’s shared drive and the employee hub on the intranet, where training tools are made accessible.

These documented processes serve to protect the institutional knowledge of the District where there is turnover in key positions. They have also been great tools for job shadowing. This means that more than one person in the department knows how to do the general processes of another’s duties.

6.1.2 School Buildings and Facilities

OBSERVATION: The Building Code Services Department ensures that the District constructs facilities to comply with the county and state laws, rules, and regulations for educational facilities.

Building Code Services is the authority having jurisdiction to enforce the Florida Building Code and the Florida Fire Prevention Code. In this role, the Department reviews construction plans, issues building permits, and conducts inspections to ensure safety through building and fire code compliance. The types of permits include all new school construction, alterations, maintenance, demolition, additions, and portable relocation projects.

The Department also conducts the required annual fire safety and comprehensive safety inspections for all schools and ancillary facilities and performs required annual bleacher and grandstand structural adequacy inspections. The Department also provides technical assistance with Americans with Disabilities Act (ADA) regulatory compliance.

Exhibit 6-3 provides the top 10 citation categories representing 50 percent of the total 7,389 citations from the FY 2024 Fire Safety Inspector Performance Report.

**Exhibit 6-3
Most Common Fire Safety citations
FY 2024**

Citation	Count	% of Total
Repair emergency lighting	630	9%
Remove and prohibit hanging paper and decorations from ceiling	424	6%
Eliminate extension cord or replace with minimum 15A cord	417	6%
Replace missing ceiling tiles	369	5%
Remove and prohibit excessive flammable decorations on walls	345	5%
Provide current inspection tag for extinguisher	340	5%
Remove and prohibit use of space heater	318	4%
Maintain clear aisle to exit	311	4%
Repair door to open and close properly	310	4%
Prohibit plugging surge protector into surge protector	261	4%
Other	3,664	50%
Total	7,389	100%

Source: PBCSD Fire safety Inspector Performance Report New 69A58 Citations, FY 2024.

The State Requirements for Educational Facilities (SREF) is a uniform statewide building code for the planning and construction of public educational and ancillary plants, which the Florida Building Commission adopted as part of the Florida Building Code. The SREF requires PBCSD to adhere to the code when planning and constructing educational facilities and ancillary plants.

SREF Chapter 4, Construction Procedures, states the following:

Section 4: Inspectors and Inspections. The Board shall ensure that all educational facilities, pre-K through grade 12, Florida colleges and ancillary plants meet the requirements of law, rule and SREF that provide for enforcement of the life safety, health, sanitation, and other standards. The Board is authorized to employ qualified persons to enforce these requirements, to inspect facilities and to provide for the inspection of its facilities by other certified persons or agencies.

Section 5: Building Permits. The Board-designated, certified fire safety inspector shall review and approve the Phase III construction documents.

The Department has the following professional staff to provide these services:

- Fire Safety Inspector (four positions)
- Engineer
- Mechanical Engineer
- Electrical Engineer (vacant)
- Building Plans Examiner
- Senior Inspector
- Facilities Management/ADA Coordinator

The Department supplements the staff with a contractor who conducts the building inspection services. The C.A.P Government, Inc. contract requires the contractor to comply with the following:

- Florida Building Code Plan Review and Inspections
- Florida Fire Prevention Code Plan Review and Inspections
- Florida State Board of Education (SBE) Rule 6A-1.0018 reviews and inspections

The contract also requires that the contractor provide these services by appropriately licensed Building Code Administrators, Plan Reviewers, and Inspectors.

In addition, Building Code Services develops and maintains the District construction design criteria and master specifications including providing technical assistance with LEED (green) design initiatives. The Department also maintains the archive of completed construction drawings and construction specifications and assists schools and departments by providing in-house architectural and engineering design and support.

To implement this requirement, the Department provides resources on the Website, including the design criteria for architectural, civil, electrical, structural, mechanical, and plumbing.

Having in-house licensed service staff results in prompt attention to reduce the number of construction delays that can occur on projects.

6.1.3 Classroom Technology and Equipment

OBSERVATION: The Director of Information Technology (IT) Security is responsible for the maintenance and updating of technology-related policies to ensure that the department remains in compliance with state and federal statutes.

The School Board Policy revision process is well-documented and, as legislative changes occur, the Director of IT Security is responsible for revising current technology-related policy or developing new policies to address those changes in collaboration with the General Counsel.

The policies currently assigned to the Department include the following:

- 1.096 -Technology Committee
- 2.036 - Breach of Personal Identification Information
- 2.50 - Third Party Use of Technology
- 2.501 - Information Security - Access Control Policy
- 2.502 - Terms of Use - Wireless and Website Access
- 2.504 - Data Loss Prevention
- 3.29 - Acceptable Use of Technology by Employees
- 5.183 - Cellular Telephones and Other Wireless Communication Devices
- 7.14 - Installation of Telephones
- 8.123 - Technology Acceptable Use Policy for Students

Other departmental staff are involved in the policy development process and work together to determine how the Department will modify its internal procedures to comply with the changes.

For example, the Florida Governor recently enacted legislation to prevent students from accessing TikTok on school devices. To address this change, the Department had to make changes to policy as well as the student and staff acceptable use policies.

The Board revised Board Policy 8.125 with this added language: “8 b. The District prohibits and continues to prohibit the use of any State determined social media sites.”

The Department also placed appropriate filters on all devices districtwide to prevent students or teachers from accessing the social media site TikTok.

OBSERVATION: The Technology Clearinghouse Committee uses a documented approach to ensure all new purchases of hardware or software comply with the laws and policies requiring the security of student records and compliance with applicable purchasing laws and policies.

As noted earlier in **Section 1.6** of this report, stakeholders representing core groups within the overall District hierarchy make up the Technology Clearinghouse Committee, including representatives from the General Counsel. In addition to monitoring legal requirements for contracting, the General Counsel is involved in concerns associated with access to Student Information. If a vendor needs access to student information, the vendor must complete Form

2220, which ensures that student data will not be used or sold, that the vendor has adequate security and the like.

Exhibit 6-4 provides the terms and conditions found in this form.

Exhibit 6-4
Contract Agreement Addendum Concerning Student Information
Terms and Conditions

As a condition precedent to receiving personally identifiable information from education records of students, the Receiving Party warrants and agrees that the Receiving Party:

1. will limit the use of, or access to, personally identifiable information from education records of students to the limited scope of information actually needed to complete the Receiving Party's duties and/or services under the Contract. The School Board has determined that the Receiving Party has a legitimate educational interest in receiving only the following fields of student data, for example: name, grade-level, school attending, etc. (indicate fields of data requesting below); and g below); and
2. will limit the access to personally identifiable information from education records of students to its employees and/or agents who actually have a legitimate educational interest in the information (i.e., they legitimately need to access the information in order to fulfill the Receiving Party's responsibilities under the Contract); and
3. shall avoid, and shall instruct applicable employees/agents to avoid, accessing personally identifiable information from education records of students, except for the legitimate purposes recognized under this Addendum, and shall require that all employees/agents accessing the data must be trained in, and sign an acknowledgement regarding, the confidentiality requirements; and
4. is under the direct control of the School Board with respect to the use and maintenance of education records; and
5. is subject to the requirements of 34 C.F.R. s. 99.33(a) governing the use and redisclosure of personally identifiable information from an education record of a student, meaning the Receiving Party may disclose personally identifiable information from an education record only on the condition that the party to whom the information is disclosed will not disclose the information to any other party without the prior consent of the parent or eligible student as those terms are defined in 34 C.F.R. s. 99.3, and the officers, employees, and agents of a party that receives information from the Receiving Party may use the information, subject to the limitations described in paragraph 2 above, but only for the purposes for which the disclosure was made; and
6. shall comply with the requirements of the Family Educational Rights and Privacy Act (FERPA), its implementing regulations, Section 1002.22, Florida Statutes, the Protection of Pupil Rights Amendment (PPRA), the Student Online Personal Information Protection Act, Section 1006.1494, Florida Statutes, and the Children's Online Privacy Protection Act (COPPA), 15 USC ss 6501-6506, and its implementing regulations, and shall not use any of the personally identifiable information from education records of students that is received pursuant to this Addendum in violation of any applicable federal or state law, rule, regulation, or School Board policy. The personally identifiable information must not be used for any other purpose other than the purposes outlined in the Contract/Agreement. Data mining or scanning of user content for the purpose of advertising or marketing to students or their parents is prohibited. The Receiving Party must not share or sell a student's personally identifiable student information for commercial purposes without providing parents a means to consent or disapprove; and
7. will store and process personally identifiable information from education records of students in accordance with industry best practices. This includes appropriate administrative, physical, and technical safeguards to secure personally identifiable information from unauthorized access, disclosure, and use. Receiving Party will conduct periodic risk assessments and remediate any identified security vulnerabilities in a timely manner. Receiving Party will also have a written incident response plan, to include prompt notification of the School Board in the event of a security or privacy incident, as well as best practices for responding to a breach of personally identifiable information. Receiving Party agrees to share its incident response plan with the School Board upon request. The Receiving Party must maintain and revise its incident response plan to ensure that it is in a ready state at all times; and
8. will dispose of all information disclosed to it by the school or the School Board (and any copies thereof), after the purpose for which the information is disclosed has been served, or five years after the receipt of the information (whichever is sooner), by shredding paper documents finely enough to prevent possible recovery of information, and by totally erasing and over-writing (or physically destroying) any electronic media such as computer files, tapes, or diskettes, unless the information in the possession of the Receiving Party constitutes a "record copy" required to be retained by the School District's Records Retention Schedule (available online at the District's Records Management website, <http://www.palmbeachschools.org/records>), in which case the Receiving Party will return the information to the School Board rather than disposing of it.

Source: PBCSD Website: <https://www2.palmbeachschools.org/formssearch/pdf/2220.pdf>

The General Counsel verifies that the vendor has the required Cyber insurance coverage and meets the requirements as stipulated above prior to TCC recommending the purchase. This form then becomes a part of the vendor contract when approved.

6.1.4 School Safety and Security

OBSERVATION: The Chief of Staff along with the Chief of Equity and Wellness and the Police Chief created a document that lists 83 separate sections of Florida Statutes relating to Safety and Security and assigned a staff person responsibility for ensuring compliance with each section.

This document is a comprehensive spreadsheet that contains interactive links to the relevant statutes, related Board Policy, and evidentiary documents that help manage the plethora of school laws, rules and regulations governing school safety and security. Links provide guidance to documentation pertinent to the demonstration of compliance and accountability.

Exhibit 6-5 shows an excerpt from the spreadsheet created to organize safety and security requirements, staff responsible for each responsibility, and links to state statutes or rules. For example, sections (9)(a) and (b) show the required action of updating FortifyFL indicating the Statute or Rule as SBE Rule 6-A-10018; PBCSD Board Policy as Policy 2.3817(7); and the PBCSD Identified Staff responsible as, the School Safety Specialist. The Evidence or Direct Link shown here is a document stored on the District’s Google drive.

**Exhibit 6-5
PBCSD Safety and Security Requirements
FY 2023-FY 2024**

Required Action	Statute or Rule (linked)	PBCSD Board Policy	PBCSD Identified Staff	Evidence - Direct link
(9)(a) & (b) Maintain and update FortifyFL with school listings & contact info for school admin & safety specialist	SBE Rule 6A-1.0018	Policy 2.3817 (7)	School Safety Specialist	https://drive.google.com/file/d/1ZvG4baRbTCkYsypvUt93SolKi33Q1vQN/view
(10)(a) School districts must have policies and procedures for threat management and threat management teams in compliance with Rule 6A-1.0019, Threat Management.	SBE Rule 6A-1.0018	Policy 5.1815	Director of Safe Schools	Trained School based Threat Management Teams Pivot Table; District Trained Threat Management Teams
(10) Establish, train, and monitor school-based Threat Assessment Teams	SBE Rule 6A-1.0018	Policy 5.1815(5)	Director of Safe Schools	SY24 Threat Management Training Dates
(10)(b) Establish policies to provide notification to parents of threats and unlawful acts or significant emergencies as defined in Section 1006.07(4)(b), F.S., that occur on school grounds, during school transportation, or during school-sponsored activities.	SBE Rule 6A-1.0018	Policy 5.1815(5) Policy 2.04	Director of Safe Schools	http://go.boarddocs.com/fl/palmbeach/Board.nsf/goto?open&id=CVFQTT6A5223
(12) Create, update, and maintain zero-tolerance policies including agreement w/ county sheriff, local police and DJJ			Director of Safe Schools; Chief of Equity and Wellness	Student Code of Conduct; Alt Ed-Agreement with Sheriff's Department Agreement with local police Agreement with DJJ

**Exhibit 6-5 (Continued)
PBCSD Safety and Security Requirements
FY2023-FY2024**

Required Action	Statute or Rule (linked)	PBCSD Board Policy	PBCSD Identified Staff	Evidence - Direct link
(13)(a) Ensure accuracy of current school listings, for their district within the FSSAT application, including school name, address, and MSID number. School districts are required to report to the Office at SafeSchools@fldoe.org within five (5) school days of a school opening or closing, or when any other change occurs that impacts the accuracy of district-provided information in FSSAT.	SBE Rule 6A-1.0018	Policy 2.3818	School Safety Specialist	https://drive.google.com/file/d/1aw_KFO-6lSrA0bAP6vLuY6nUfbSKvGI/view
(13)(b) School safety specialists must complete a school security risk assessment on or before October 1 at each public school in their district using the FSSAT, as provided in Section 1006.07(6)(a)4., F.S., and Section 1006.1493, F.S. The school security risk assessment is not required for virtual schools or programs that do not have a physical school site.	SBE Rule 6A-1.0018	Policy 2.3818	School Safety Specialist	https://mail.google.com/mail/u/0/?pli=1#inbox/FMfcgzGwHVVFFQfPfnCDpNRgzZnBRcOX?projector=1&messagePartId=0.4

Source: Chief of Staff, May 2024.

The Chiefs created this spreadsheet following a visit from the Department of Education during which time District staff struggled to find the department or individual responsible for a specific provision in the law, and responsible for gathering, and maintaining evidentiary information relative to the requirements.

Without such a tool, District staff would be less effective in their duties; failure to perform could cause inefficiencies and frustration, and more importantly, cause gaps in the safe schools’ system.

Use of this comprehensive spreadsheet provides a collaborative tool to assist in compliance with all rules, laws, and regulations relative to school safety and security.

6.1.5 School Bus Transportation

OBSERVATION: The Transportation Services Department receives support from the Chief Operations Officer (COO) and the Finance and Purchasing Departments; the Office of the Inspector General (IG) and General Counsel for its compliance with applicable federal, state, and local laws, rules, and regulations; and contracts and local policies.

The Transportation Services Department uses the District’s policy review process to stay abreast of changing rules, laws, and regulations. The Chief of Staff monitors Legislative activity and notifies Departments of impending law changes; the COO appointed the Director of Transportation as the policy manager for the transportation policies and collaborates with the Director of Transportation on policy updates.

Exhibit 6-6 outlines the Department’s policies as identified on compliance tracking.

**Exhibit 6-6
PBCSD Transportation Services Department
Policies' Status**

Policy Number	Policy Name	Last Reviewed	Status of Policies
2.23	Student Transportation	December 2023	Analysis Phase
2.24	School Bus & Heavy-Duty Diesel Vehicle Idling Reduction	December 2023	Beginning Phase
2.26	Bus Scheduling, Routing, Stops and Storage	December 2023	Beginning Phase
2.28	School District Owned Vehicles	December 2023	Beginning Phase
2.29	Maintenance and Repair of Automotive Equipment	December 2023	Beginning Phase
2.291	Acquisition and Replacement of Vehicles	December 2023	Beginning Phase
2.31	Driver Education Vehicles	December 2023	Beginning Phase
2.404	Use of School Buses for Field Trips and Other Purposes	February 2024	Analysis Phase
3.21	Safe Operation of District School Buses	February 2024	No Revision
5.186	Student Transportation Conduct	April 2024	Analysis Phase
<p>Beginning Phase: The internal department review has started. Analysis Phase: Collaborated with relevant departments and assigned attorneys to examine the alignment of the department's current practices and policies and determine what changes are needed.</p>			

Source: PBCSD Policies, June 2024.

The Transportation Director has access to the COO and the Office of General Counsel for legal guidance to departments, including Transportation, during the policy review/revision process; and has access to District services such as:

- finance and accounting for services such as credit card accountability and the parent mileage program;
- purchasing for services such as purchase orders and bid requirements; and
- human resources services for contract and compliance support.

The IG provides outreach programs to educate District employees on the function of the Inspector General and provides training sessions to increase awareness of potential violations; the IG provides increased accountability and maintenance of effective systems of control through scheduled and unannounced audits such as the Unannounced Onsite Observations of School Bus Safety Devices, and promotion of fiscal accountability such as the Special Review of Student Transportation Full-Time Equivalent Survey Procedures. Without these systems in place, Department performance could be less efficient and less dependable.

Such districtwide support provides a reliable process to ensure Department compliance with applicable federal, state, and local laws, rules, regulations, and local policies.

6.1.6 Bond Indebtedness

OBSERVATION: The District has the appropriate debt-related procedures in place to ensure its compliance with applicable federal, state, and local laws, rules, and regulations.

As an example of these procedures, **Exhibit 6-7** reflects procedures followed regarding Continuing Disclosure requirements as set forth in the Debt Compliance Procedures Manual.

**Exhibit 6-7
Debt Compliance Procedures-Continuing Disclosure Requirements**

Type of Disclosure	Requirement
Annual Filing	AFR to be filed annually by January 15 th and include debt information
Material Event Notices	For items identified by SEC regulation 15c2-12, must be filed within 10 business days of the event
Voluntary Filings	For items identified by the Municipal Securities Rulemaking Board (MSRB), can be filed at discretion of District’s advisor counsel
Website Disclosure	Appropriate “disclaimer” on the website to educate viewer regarding data intended for investors
Other Disclosures	Statements that can be deemed as official disclosures should be reviewed by advisors before release

Source: PBCSD Debt Compliance Procedures, June 2024.

Securities and Exchange Commission (SEC) Rule 15c2-12 requires dealers, when underwriting certain types of municipal securities, to ensure that the state or local government issuing the bonds enters into an agreement to provide certain information to the Municipal Securities Rulemaking Board (MSRB) about the securities on an ongoing basis. These disclosures are made available to investors and the public on the MSRB’s Electronic Municipal Market Access (EMMA®) website.

Continuing disclosure consists of important information about municipal bonds that arises after the initial issuance. This information generally reflects the financial health or operating condition of the state or local government as it changes over time, or the occurrence of specific events that can have an impact on key features of the bonds. The District, with the help of outside experts, follows these guidelines.

6.2 COMPLIANCE CONTROLS

Subtask 6-2: Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures – Overall Conclusion: (Meets)

6.2.1 District Support for Areas Under Review

OBSERVATION: School Board Policy provides an internal control mechanism for ensuring the District’s overall compliance with applicable federal, state, and local laws, rules, and regulations.

The Superintendent is ultimately responsible for the maintenance of School Board Policies, assisted by the Chief of Staff and the Office of the General Counsel.

The Chief of Staff is currently pursuing a complete review of all School Board Policies to ensure that they remain relevant and in compliance with laws, rules, and regulations.

The Office of the General Counsel, in collaboration with the departments, oversees the policy development and revision process and has created a policy revisions checklist to guide the process.

Monitoring compliance with policy is the responsibility of each department; however, the Inspector General conducts audits of high-risk areas annually to validate compliance.

Purchasing policies are continually reviewed and monitored for compliance with checklists and monitoring by Board Advisory Committees and the School Board on an ongoing basis.

Investigations into non-compliance by employees or areas are also carried out by the IG and General Counsel's offices, with assistance from external entities when additional expertise is needed.

OBSERVATION: Internal Controls to ensure compliance with laws, rules, policies, and procedures are evident in the Finance areas.

The departments have received accolades and accomplishments from industry regulators and accrediting organizations. The National Cooperative Procurement Partners, part of the Florida Association of Public Procurement Officials, presented the Purchasing Department Director the "Above and Beyond" award in recognition for strategic sourcing efforts and rising to the challenges during the COVID-19 pandemic.

The American Heart Association (AHA) recognized the District as a "2022 Gold Level Workforce Well-Being" employer for successfully implementing a quality workforce health and wellness program.

According to the AHA, studies have shown that workforce health and wellness programs that are well-designed, fully implemented, and rigorously evaluated can lead to better employee health, productivity, and retention.

In FY 2023, PBCSD made the Online Absence Management application available to all District employees. These absences are posted directly on the employee's timesheet in PeopleSoft and provide efficiency for all District employees.

Information Technology successfully completed the PeopleTools technical upgrade and met the target date. The Enterprise Resource Planning (ERP) team also made various enhancements to the PeopleSoft system to aid the Human Resources Department (HR) in completing the hiring process more efficiently.

OBSERVATION: The Inspector General's internal audits test internal controls and have identified some controls needing improvement; management has concurred and has strengthened the controls accordingly.

In an audit dated November 18, 2022, for Contract Review of Program Management Support Services, the IG reported that:

- *The contract has not performed project reconciliations as required.*
- *No written project reconciliation procedures existed.*
- *Newly drafted procedures were inconsistent with contract language.*

Facilities Management concurred with the findings and finalized the reconciliations for all completed projects.

In an audit dated February 17, 2023, for Procurement Review for Fingerprinting and Background Check Services, the IG reported that:

- *Facilities Management did not follow written procedures related to seeking and obtaining input from the Office of Diversity in Business Practices (ODBP) prior to awarding the piggyback contract (22C-816C).*
- *The Department did not competitively bid fingerprinting services for the District's School Readiness Health and Safety Program in FY 2019 and FY 2020.*

Purchasing Management concurred with the findings and explained forgoing the written request from ODBP.

In an audit dated September 15, 2023, for Review of the HVAC Filters Replacement Services Contract, the IG reported that:

- *Terms and prices for emergency services were not codified in the purchase contract.*
- *Changes in filter quality and service frequency were not timely submitted for Board approval.*
- *Some facilities did not receive upgraded higher quality filters.*
- *Non-compliance with contract terms.*
- *Technical Library was not updated for seven years.*
- *No monitoring procedures existed.*

Management responded with updated information as was warranted and agreed to reinforce policy and procedure where it had not been followed.

The collaboration with the Inspector General's office throughout the District on the internal audits and reviews performed by the Department is a strong internal control. Their work and management's responsiveness to it allows for increased accountability, promotes fiscal responsibility, assists management in the establishment and maintenance of effective systems of control, and provides increased oversight in improving District operations. The IG Department also assists in improving operations by deterring and identifying fraud, waste, abuse, and illegal acts.

6.2.2 School Buildings and Facilities

OBSERVATION: Compliance with state and federal law drives the Environmental & Conservation Services program delivery, and the Department has established internal controls to ensure compliance.

The Environmental & Conservation Services Department ensures compliance with environmental rules and regulations, including for the following programs:

- indoor air quality
- chemical waste management
- infectious disease
- industrial hygiene
- asbestos management
- environmental site assessments and property investigations
- hazardous and industrial waste
- petroleum and spill response
- natural areas and protected species
- radon gas and toxic substances

The Department has established internal controls for its compliance activities. The largest Department program is indoor air quality compliance. The program is modeled on the U.S. Environmental Protection Agency's Indoor Air Quality Tools for Schools Program and the American Industrial Hygienist Association industry guidelines and recommendations.

Board Policy 7.195 Indoor Air Quality identifies best practices for healthy classrooms and productive workspaces across the District. The District requires that the Department respond to an incident in two days and provide a summary report to management in four days. The Department performs more than 800 assessments and more than 500 indoor air quality-related projects each year under the supervision of certified, in-house indoor-air quality professionals.

The Department has similar compliance initiatives for each of its regulatory programs.

6.2.3 Classroom Technology and Equipment

OBSERVATION: The Information Technology Department has an extensive system in place to control and monitor the acceptable use of technology by students and staff and to control access to confidential information.

As discussed in **Sections 4.4.3** and **Section 6.1.3**, the IT Security Section in the Information Technology Department is responsible for the creation and maintenance of technology-related policies as well as the maintenance of student and staff accesses to internal systems, internet, and email.

IT Security also uses several system controls to restrict the use of district-owned devices for unauthorized purposes, detect and prevent intrusions, and vulnerability troubleshooting. **Exhibit 6-8** provides a list of the major security systems used to control and monitor systems and system users.

**Exhibit 6-8
Security Systems and Applications**

Product	Description
Carbon Black	Endpoint detection and attack response product
Cloud Unity	Cloud-based Disaster Recovery provider
DUO	Maintain ability to use Multifactor Authentication across various platforms including sensitive systems.
Gurukul SIEM	Security information and event management (SIEM) systems identify intrusions, malware, or software installations, and deviant user behavior with a comprehensive correlation engine, threat intelligence with user and entity-based analytics (UEBA) and security orchestration, automation, and response (SOAR) components.
Infosec	Security Awareness Training Platform
LightSpeed	Device and inappropriate content filters.
Nessus (Tenable Security Center)	Vulnerability management software.
PathLock / AppSian	A security platform that fills a gap in ERP security that other products cannot fill by adding modern-day technology to systems that do not natively provide said functionality.
Reveal X	A Network tool that provides Network Detection and Response to cybersecurity threats.

Source: IT Security, June 2024.

The Department can monitor activity on district-owned devices to determine whether an individual has circumvented the controls and made use of District resources in an unauthorized manner.

PBCSD closely guards access to confidential data, such as Student Records, both by ensuring that systems and software have appropriate controls in place to control accesses, and manually granting and monitoring additional access requests to confidential data.

The Department makes periodic spot checks and assists in the conduct of investigations relating to electronic data, such as email use, etc.

6.2.4 School Safety and Security

OBSERVATION: The Police Department has internal controls to ensure compliance with FLDOE Safe Schools Assessment Tool (FSSAT) requirements.

PBCSD must regularly comply with Florida Department of Education Office of Safe Schools (OSS) requirements to establish and maintain safe schools. The FLDOE OSS sets forth due dates for compliance requirements.

The PBCSD Safe School Specialist developed internal deadlines for FLDOE requirements to ensure sufficient time to compile and submit required reports to local and State entities in a timely manner.

Certain requirements for the District Safe School Specialist are:

- Conduct a school security risk assessment at each school using the Florida Safe Schools Assessment Tool (FSSAT) during May and June of each year; completed May and June 2023.
- Share FSSAT findings and recommendations for improvement at a publicly noticed School Board meeting to provide the public an opportunity to hear discussion, October of each year; completed October 3, 2023.
- Report findings and Board action to the Office of Safe Schools within 30 days after Board meeting, by November of each year; completed by November 2023.

In addition to the FSSAT requirements, District staff completed more than 200 safe school assessments during FY 2023 through FY 2024; and officers and command staff walk each campus along with the school principal, in most cases, and assess the safety risks at each campus.

Staff enters the identified findings into the system as required; if the finding poses imminent danger, work orders and other corrective actions immediately address the issue. Needed structural changes that require work orders are entered into the work order system and given priority. Capital funded safety and security projects are prioritized among other capital outlay projects. The Chief of Police shares the findings with the School Board at a closed session; staff forwards a copy of the findings and Board actions to the Office of Safe Schools as required.

Ensuring compliance with State safety requirements helps provide assurance to parents and the public that the District has a system in place to ensure a safe campus for all students.

6.2.5 School Bus Transportation

OBSERVATION: The Transportation Services Department functions with internal controls that appear reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; local policies and procedures.

The District, in collaboration with Transportation Services Department staff, has established a system of internal controls to help ensure compliance with federal, state, and local requirements. Internal controls established with the District include support and oversight such as:

- District policies and legal review of all contracts and policy changes;
- budget review and administration of funds to ensure funds are available and appropriately coded;
- human resources review to ensure compliance with contract requirements and laws; and
- audit oversight to ensure compliance with applicable laws, rules, regulations, and internal controls.

In addition to the district-level support, the Department has established departmental controls to ensure compliance with State requirements such as the Commercial Driver's License (CDL), school bus inspections, and employee drug testing.

- The Transportation Safety Specialist monitors Commercial Driver's License (CDL) compliance in accordance with State law. Staff report all accidents/incidents in the

Incident IQ system; accidents/incidents are reviewed by the Vehicle Accident Review Committee (VARC).

- The General Manager of Fleet is responsible for monitoring monthly school bus inspections with certain specifications as required by law.
- The Transportation Safety Specialist oversees drug testing responsibilities with the General Manager of Operations and the Director of Transportation as support.

In addition to the District, state, and federal controls, the Inspector General staff provide oversight and accountability for all laws, rules, regulations, and contracts; the District Audit Committee provides guidance and an additional comprehensive level of oversight; and the Transportation Safety Committee provides expertise and guidance for review of areas such as safety and first aid training procedures, department emergency plans, and emergency evacuation procedures.

Such activities provide a comprehensive system of internal controls to ensure compliance with applicable laws, rules, regulations, and contract requirements.

6.2.6 Bond Indebtedness

OBSERVATION: The District has the appropriate internal controls for debt procedures in place to ensure its compliance with applicable federal, state, and local laws, rules, and regulations, contracts, and local policies and procedures.

For example, **Exhibit 6-9** contains an excerpt from the Debt Management Guidelines regarding rules for the use of each of the interest rate calculations.

Exhibit 6-9 Excerpt from PBCSD Debt Management Guidelines

Variable rate thresholds – (1) No more than 50% of the District’s obligations may be issued in a variable rate mode. (2) At any given point in time, no more than 25% of the District’s outstanding debt will be unhedged variable rate obligations. Accordingly, variable rate obligations that have been hedged by a variable to fixed rate interest rate swap for a period greater than the lesser of (i) five years or (ii) 75% of the remaining life of the obligation will not be considered variable rate obligations for this section (2).

Budgeting debt service – The District will use the following procedures for budgeting debt service payments:

- 1) Fixed rate debt – the actual debt service
- 2) Variable rate obligations that have been swapped to a fixed rate
 - Bond rate swap – actual swap rate plus fees (spread and/or LOC fees and remarketing fees)
 - Tax exempt index swap – swap rate plus 0.25% of the principal amount of the swapped debt plus fees
 - Taxable index swap - swap rate plus 0.75% of the principal amount of the swapped debt plus fees

Source: PBCSD Debt Management Guidelines, June 2024.

Fixed rate obligations are most common for municipal issuers like the District. Tax-exemption results in relatively low interest rates when compared to corporate debt. Debt service for fixed-rate

obligations is defined resulting in less risk when preparing budgets. At the same time, variable rate obligations have historically resulted in significantly lower interest rates. Large issuers with substantial debt and assets can take advantage of the expected lower cost of variable rate obligations with limited risk to net cash flow by issuing a reasonable amount of variable rate obligations; an amount that considers the issuer's investment assets and other factors.

After consultation with rating agencies, the District follows the above guidelines when choosing to go with a variable rate debt option.

6.3 ADDRESSING NON-COMPLIANCE

Subtask 6-3: Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means – Overall Conclusion: (Meets)

6.3.1 District Support for Areas Under Review

OBSERVATION: School Board Policy 2.62, Audit Recommendations and Follow-Up, last revised in June 2017 identifies the follow-up process for all audits and reviews performed by the Board's Inspector General, external auditors, or external audit agencies.

Policy states:

District officials including school principals and division/department heads will review, follow-up on audit or review findings and implement recommendations, or otherwise resolve such findings for those programs and/or activities for which they have administrative responsibility. Each audit or review should receive a response, and audit or review findings should be resolved, and corrective action be implemented. Such officials shall provide requested follow-up reports on the status of audit or review findings and recommendations made by the Inspector General, external auditors and/or external audit agencies to the Audit Committee, the School Board and/or Superintendent.

The Inspector General is responsible for monitoring the proper resolution and implementation of recommendations. The Audit Advisory Committee is responsible for reporting any significant findings and/or material weaknesses which have not been resolved and/or timely disposed of by District employees.

The policy also outlines action should a department head or school principal not take timely action:

The failure of a division/department head or school principal to correct audit or review findings and implement corrective actions shall be addressed and assessed as part of the division/department head's or school principal's annual performance evaluation.

A review of Audit Advisory Committee and Board minutes and a review of findings related to the program areas under review indicate that policy is being followed and the administration is

taking timely and appropriate action to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

6.3.2 School Buildings and Facilities

OBSERVATION: The Facilities Management Division developed a reasonable and timely action to address its noncompliance related to vendor overpayments for its insurance premiums.

- See Section 1.3.2 for additional information.

6.3.3 Classroom Technology and Equipment

OBSERVATION: As noted in Section 1.3.3 of this report, the Information Technology Department made modifications to its procedures in response to Auditor General Operational Audits issued in 2018 and 2020; The Department; however, challenged specific recommendations contained in an Inspector General audit of Change Management Procedures for the PeopleSoft System.

In January 2023, the IG issued a report on the Change Management Procedures for the PeopleSoft System that contained numerous recommendations [paraphrased] for system improvements including:

- Change management procedures need codification
- Tracking of PeopleSoft changes needs improvement
- Vendor billing and payment processes need improvement
- Emergency software changes appeared excessive

Management concurred with and immediately addressed specific recommendations relating to billing issues, codification of procedures, and general tracking processes, but did not agree that emergency software changes were excessive, stating “All software changes (including emergency changes) are tested, reviewed by the QA team, and approved by the Business owner prior to implementation without any exceptions.”

Based on a review of supporting documentation and interviews, the review team confirmed that the Inspector General’s recommendation was based on best practices; however, the Department provided justification for the way this process is handled in PBCSD. Because it was not a matter of legal compliance, the IG and Department agreed to disagree on the recommendation to change current procedures at this time.

6.3.4 School Safety and Security

OBSERVATION: The Safety and Security Department has taken reasonable action to remedy the finding of the Florida Auditor General’s (AG) 2022 Operational audit.

The finding in AG Report 2023-061, dated December 2022, noted the need to improve safety procedures to ensure and demonstrate that School Resource Officers (SRO) completed the required mental health crisis intervention training. SRO contracts with law enforcement agencies did not explicitly provide assurance the SROs completed training and did not require law enforcement agencies to provide evidence of the completed training to the District.

In response to the AG finding, District staff indicated that they relied on local law enforcement agencies to ensure SROs completed the required training; after the audit, the District received the required mental health results and now includes training language in contracts with local law enforcement.

District response to the AG finding states:

Starting with FY 2023, the District began reviewing the individual training records of the law enforcement officers who have been providing contracted services to Palm Beach County Schools to verify their compliance with the required mental health crisis intervention training...School Police conduct monthly reviews of the contracted officers who work in the schools to verify their training records.

Contracts renewed in 2023 with local law enforcement agencies contain the training requirement in s.1006.12 *Florida Statutes* which requires School Safety Officers and School Resource Officers to complete mental health crisis intervention training.

6.3.5 School Bus Transportation

OBSERVATION: Although the Department has made progress in the past year, the Department has been slow responding to findings in previous AG's Operational Audits.

The Auditor General issued findings in its Operational Audit, Reports 2017-042, 2019-218 and 2023-061 regarding the need to improve documentation of timely follow up and resolution of transportation-related complaints or concerns directed to the Transportation Call Center (TCC).

Recommendations in all three reports were similar:

- Establish a timeline for the prompt follow-up and resolution of transportation-related concerns expressed to the TCC. The timeline should specify when communication with bus drivers and others involved should occur.
- Require records documenting the details of how transportation-related concerns were timely resolved.
- Require that Department management document review and approval of the follow-up and timely resolution of transportation-related concerns referred to service locations.

Management's responses in 2017 and 2019 said they generally concurred and would take action to correct. With the third repeat of the finding, the District provided a more detailed response and acted. Failure to take corrective action could have negatively impacted Department performance and confidence in the system.

The 2022 response stated:

In July 2022, Transportation implemented a compliance monitoring procedure. TRIRIGA tracks calls requiring further action and assigns such calls to the driver's compound. Open tickets approaching the 10-day mark route to the respective compound management. Additionally, the Director or designee, reviews open TRIRIGA tickets weekly to ensure timely response from staff. A review of the weekly TRIRIGA reports reflects a more timely resolution of outstanding tickets.

At the time of this audit, Transportation staff maintained a detailed log of call center activities and routinely reviewed and ensured resolution of any outstanding tickets. The Director of Transportation describes the Department's current process as the following:

The Call Center logs each phone call into the TRIRIGA system. But if the inquiry requires feedback from a facility, then the ticket will stay in the TRIRIGA system. The facility staff (team leaders, area managers, senior coordinators) go into TRIRIGA daily to see if there are any tickets pertaining to their facility. Staff reviews the tickets and enters their resolution to tickets and closes them. Each week in our staff meetings, the Call Center Supervisor will list how many tickets are unresolved for each facility.

The review team examined a Call Center Activities Report for July 2023 through June 2024 that showed the total number of tickets received by the call center. A total of 792 tickets were closed within zero to five business days; 164 tickets closed within zero to ten days; and 148 tickets remained open beyond ten days. District staff, however, explained that staff had taken action toward completing the ticket and as such, all concerns were addressed within the specified 10 days. Staff explained the system does not yet differentiate the reasons why tickets are not closed within 10 days such as when the complainant cannot be reached or if further investigation is needed.

The Florida Auditor General's *Guide to Audits* discusses the importance of correcting audit deficiencies as quickly as possible. Failure to do so will increase the risk that the same problems will show up in subsequent audits. The *Guide* says auditors "present audit findings and recommendations to help correct errors, strengthen controls, and reduce risk; auditees should address deficiencies and correct errors as soon as they become aware of them and take appropriate measures to strengthen control structure and reduce the risk of future errors."

RECOMMENDATION

Recommendation 6-1: Establish and implement procedures to respond within 90 days to issues of noncompliance with applicable rules, regulations, laws, policies, and procedures.

6.3.6 Bond Indebtedness

OBSERVATION: No instances of non-compliance were identified regarding debt.

6.4 SURTAX COMPLIANCE

Subtask 6-4: Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations – Overall Conclusion: (Meets)

OBSERVATION: The District is using the services of an external law firm initially to advise them on the development of the surtax resolution including the planned uses of the surtax proceeds and continues to advise them to ensure they remain in compliance with state laws, rules, and regulations.

PBCSD placed the law firm of Meyer, Blohm, and Powell PA under contract in 2022 to assist the District in drafting the surtax resolution and to continually advise the Superintendent and Board on the appropriateness of planned publications and activities throughout the referendum process. The Board renewed the contract in 2023 with the contract period ending on December 31, 2024. The 2023 contract provides for a rate of \$400 per hour, not to exceed \$20,000 for the contract term. In FY 2022 and FY 2023, the firm was paid \$2,302 and \$6,540, respectively, for advisory services.

Over the last two years, General Counsel collaborated closely with the external counsel throughout the process. District leadership provided a list of the planned uses of the surtax proceeds to the attorney for review and the District crafted language to encapsulate the intended uses in each of the program areas.

The guidance following the School Board and County Commissioners vote to approve the resolution involves an ongoing review of the intended publications, presentations, and the like.

The contract with external counsel for this ongoing advice came about because the District was sued and lost a case more than 10 years ago because of language in a publication that appeared to encourage voters to pass a surtax, which is not permitted. Therefore, leadership vets all printed informational brochures, Website announcements, and the like through the attorney prior to publication.

OBSERVATION: PBCSD has an established Independent Sales Surtax Oversight Committee (ISSOC) made up of community members to oversee the use of funds generated by past referendums and plans to reauthorize this Committee to provide independent oversight of the proposed surtax should Voters approve this referendum.

Board Policy 1.095 currently states,

The Independent Sales Surtax Oversight Committee was originally authorized on July 26, 2004, and was re-authorized, contingent upon the voters' approval of a one-cent sales surtax by referendum on November 8, 2016... The ISSOC will provide oversight of the District's usage and expenditures of the proceeds of the sales surtax to verify consistency with the projects and purposes set forth in the Resolution.

According to District administrators and Board members, the intent is to re-authorize this Committee to oversee the current surtax should the voters pass it to provide the same level of oversight for the current surtax.

The basic difference between PBCSD's Advisory Committees and Oversight Committees is that the School Board does not appoint the members of the Oversight Committee. Rather, PBCSD draws the members from key community organizations.

Committee members must be residents of Palm Beach County, and the following key community organizations appoint the 16 ISSOC members:

- One (1) representative each from the following Board advisory committees: Construction Oversight Review Committee, Technology, Finance, and Budget;
- One (1) representative appointed by the Palm Beach County League of Cities;
- One (1) demographer appointed by Florida Atlantic University;
- One (1) representative from the Black community as designated by the Urban League of Palm Beach County;
- One (1) representative from the Hispanic community as designated by the Hispanic Chamber of Commerce;
- One (1) representative from the Haitian community as designated by the Haitian American Community Council;
- Two (2) representatives appointed by the Economic Council;
- One (1) representative as recommended by the Black Chamber of Commerce of Palm Beach County;
- One (1) representative from the Coalition of Boynton West Residential Associations;
- One (1) representative from the condominium residents as recommended by the West Boca Community Council;
- One (1) representative as recommended by the local chapter of the NAACP; and
- One (1) representative from the Tri-Cities Education Committee.
- Non-voting members include representatives from the:
 - Classroom Teachers Association
 - Palm Beach County Council of PTA/PTSA
 - Principal's Association

This group currently meets quarterly and receives detailed reports on the revenues received and expended during the previous period, any plan modifications, and special presentations. The Committee also makes regular reports to the Board and the public on progress.

6.5 CHARTER SCHOOL FUNDS

Subtask 6-5: Determine whether the school District has processes to distribute funds to District charter schools and mechanisms for charter schools to report how the funds are used – Overall Conclusion: (Meets)

OBSERVATION: The District has 48 charter schools and a methodology for determining the pro rata amount of the distribution of funds based on enrollment and a pre-existing system for the distribution, accounting, and reporting of the use of those funds.

Per the Florida Department of Education for Charter Schools:

Charter schools are funded through the Florida Education Finance Program in the same way as all other public schools in the school district. The charter school receives operating funds from the Florida Education Finance Program (FEFP) based on the number of full-time (FTE) students enrolled.

Charter school funding includes gross state and local funds, discretionary lottery funds, and funds from the school district's current operating discretionary millage levy; divided by the total funded weighted full-time equivalent (FTE) students in the school district; multiplied by the weighted FTE students in the charter school. Charter schools are entitled to their proportionate share of categorical program funds for eligible students and programs.

Initial charter school allocations are based on their final prior year enrollment as a proportion of total school district capital outlay full-time equivalent enrollment, as adopted by the education estimating conference (Charter School FTE + District COFTE) multiplied by the estimated sales tax collections. Allocations are revised three times during the year based on the actual enrollment data provided in the October (January), February (April) FTE Surveys, and Final FTE Survey (August or September) and actual sales tax collections.

Based on the allocation adjustments, each charter school receives its proportionate share of surtax revenues based on actual enrollment each fiscal year. Total payments made to charter schools as of June 30, 2023, were \$32,236,588. PBCSD plans to use the same methodology to distribute surtax proceeds to the charter schools on a monthly basis should Voters approve the new surtax. **Exhibit 6-10** shows the proportionate share calculations for the surtax, based on Unweighted and Weighted student FTEs.

**Exhibit 6-10
Calculating Proportionate Share of Surtax Proceeds
To be Shared with Charter Schools**

3A. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C27 above by the District's total UFTE to obtain school's			
UFTE share. Charter School UFTE:	22,136.39	District's Total UFTE:	201,799.89
Share of Surtax Proceeds			10.9695%
3B. Divide school's Weighted FTE (WFTE) total computed in Section 1, cell E37 above by the District's total WFTE to obtain school's			
WFTE share. Charter School WFTE:	25,434.42	District's Total WFTE:	227,090.59
Share of Surtax Proceeds			11.2001%

Source: FLDOE 2023-24 FEFP Third Calculation, June 2024.

Based on estimated revenues from the half-cent sales tax of approximately \$200 million annually, and an 11.201 percent share shown above, the District estimates that the 48 charter schools will

collectively receive \$22,400,200 annually. Each charter school will receive a pro-rata portion of the proceeds using the same calculations shown above.

School Board Policy 2.57 Charter Schools details the general administration procedures related to charter schools which designated Budget Department personnel primarily perform. There is an application process and review for new charter school applicants. Approved applicants enter into a contract with the District for a term up to five years. Ongoing monitoring and administrative compliance include participation in training provided by the State, visits as deemed necessary by the District and submission to District annual financial reviews. **Exhibit 6-11** provides a sample of the checklist for a financial review. The reviewer completes the review document by marking as:

- Compliant (C)** - Appropriate information and/or evidence of documentation is in place.
- Non-Compliant (N)** - Necessary information and/or evidence of documentation is incomplete or is not in place at any level.
- Not Applicable (N/A)**-Explain in comment section.

Exhibit 6-11
Sample Page - Charter School Annual Financial Review

FINANCE & OPERATIONS				
Indicators	C	N	N/A	COMMENTS
1. BUDGET PREPARATIONS				
a. Evidence of an established budget planning process. Provide a copy of procedures or provide a narrative of the budget process.	X			Financial Policies and Procedure Manual includes budget planning process
b. Evidence that budget has been approved by the Governing Board and is monitored regularly to safeguard finances. (Copy of minutes)	X			Board minutes showing approval of the operating budget provided
c. Evidence that budget amendments are approved by board. (Copy of minutes)	X			Board minutes showing approval of amended budgets provided
d. The Board - approved budget was submitted to the District in a timely manner. (By July 31)	X			Submitted Timely 7.22.2019
2. FINANCIAL ACCOUNTING				
a. Evidence of fiscal accounting system for various funds – General, Special Revenue, Capital Outlay.	X			School maintains accounting system with separate General, Special Revenue, and Capital Outlay Funds
b. Evidence that expenditures did not exceed available resources in each fund.		X		Overall, expenditures exceeded revenues for fiscal year 2020.
c. Evidence the school has financial accounting policies and procedures that meet generally accepted standards of fiscal management and are <u>implemented</u> . (Copy of and access to procedures manual and other requested documents to support that policies have been implemented).	X			Financial Policies and Procedure Manual provided. School appears to have implemented and follow board adopted policies and procedures.
d. Evidence that monthly financial statements are prepared using the FDOE required format.	X			
e. Evidence that monthly financial statements submitted timely and correct.	X			Monthly financial statements were submitted timely and correct.

Source: PBCSD Charter Schools Website, June 2024.

Other indicators checked during the reviews are as follows:

- Budget Preparation-evidence of budget planning process
- Financial Accounting-evidence of fiscal accounting system for funds
- Financial Accounting-evidence of monthly financial statement preparation
- Monitoring and Audits-evidence of no material weaknesses or significant deficiencies
- Grant Accounting-established grant accounting procedures
- Grant Accounting-funds accounted for separately
- Other Statutory Requirements-financial corrective plan has been established
- Other Statutory Requirements-compliance with class size reduction
- Financial Viability-maintains positive financial trends
- Financial Viability-adequate fund balance

The ratings granted from the review fall into the three categories of Satisfactory, Needs Improvement, and Unsatisfactory. The charter school is encouraged to present a corrective action plan to their Governing Board to respond with corrective action when there is a “Needs Improvement” or “Unsatisfactory” rating. The District also has an academic component to oversee the charter school.

OBSERVATION: PBCSD has resolved a prior issue relating to the distribution of a portion of the proceeds to charter schools from a previous referendum.

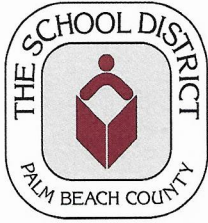
According to an article in the South Florida Sun Sentinel, and discussion with management, the Palm Beach County School Board unanimously voted in April 2024 to approve paying 45 charter schools a combined \$54.9 million. The District planned for this outcome, according to the Superintendent. PBCSD reserved the money to avoid any negative impact from the outcome of a pending lawsuit.

The payout is the result of a lawsuit challenging a District decision to exclude the County’s charter schools from receiving funds that came from a 2018 referendum tax. For the four years that followed, PBCSD used the money for teacher salary increases, safety and security, and the funding of art and music teachers as the referendum materials stated.

Because the law did not explicitly include charter schools, the District only gave the money to its District-run schools. So, in 2019, two charter schools, Academy for Positive Learning and Palm Beach Maritime Academy, along with two parents, filed a lawsuit to challenge the District’s decision. The School District initially won in trial court, but then the 4th District Court of Appeal ruled in favor of the charter schools in 2021, citing the District’s need to start sharing the funds with charter schools.

The resolution of this issue, therefore, ensures that if Voters approve the current surtax referendum, the District will distribute the charter school funds as intended in legislation.

***ADDENDUM:
PBCSD'S RESPONSE TO
PERFORMANCE AUDIT***



**THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FL**

**MICHAEL J. BURKE
SUPERINTENDENT**

**KAREN M. BRILL
BOARD CHAIR**

OFFICE OF THE SUPERINTENDENT
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August 1, 2024

Ms. Betty Ressel
Ressel & Associates, LLC

Dear Ms. Ressel,

This letter is in response to the Performance Audit prepared by Ressel & Associates, LLC dated August 2, 2024. In accordance with s. 212.055(11), F.S., and Government Auditing Standards, Ressel & Associates, LLC conducted a performance audit of Palm Beach County School District (District) programs within the administrative units designated to receive funds from the referendum approved by the Palm Beach County School Board on February 7, 2024.

The final report assessed 25 audit objectives or subtasks. The District met 14 objectives, partially met 11, and had no "Does Not Meet".

Although the District may not agree with every recommendation, we value Ressel & Associates, LLC's thorough analysis and will incorporate those that align with our commitment to continuous improvement.

Palm Beach County voters will decide in November 2024 whether to approve a half-cent sales surtax to upgrade and enhance safety and security of schools; classroom technology and equipment, school buildings and facilities, and school buses. If approved, the surtax would generate approximately \$200 million annually over ten years, with oversight of all funds by an independent committee of citizens and experts.

Importantly, the audit confirmed the District's readiness to receive and responsibly manage funds. Consistent recognition from independent rating agencies for strong management and conservative financial policies, including a current AA rating, underscores the District's fiscal stewardship.

The District has maintained clean external audits on its Annual Comprehensive Financial Report for decades and earned Certificates of Excellence for Financial Reporting from the Government Finance Officers Association and Association of School Business Officials for 34 and 27 years, respectively.

The District remains committed to fiscal responsibility and transparency, and we appreciate Ressel & Associates, LLC's contributions to our ongoing efforts to improve operations.

Sincerely,

Michael J. Burke