

# *oppaga*

# Progress Report



February 2001

Report No. 01-09

## Manatee District Not Yet Eligible for the State's Seal of Best Financial Management

### *at a glance*

On October 27, 1998, the Manatee County School Board agreed by a unanimous vote to institute the action plans in the Best Financial Management Practice Review (OPPAGA Report No. 98-19). OPPAGA developed these action plans to help the Manatee County School District implement the best practices within two years, which would make the district eligible to receive the Seal of Best Financial Management from the State Board of Education.

Currently, the district has implemented 24 (35%) of the 69 action plans contained in the original OPPAGA report and currently is not eligible for a Seal of Best Financial Management. District staff indicate that the most significant reason for delays in the implementation of the remaining 45 action plans is a setback in implementation of its new computer system on which completion of several action plans relied.

OPPAGA will again review the implementation status of action plans based on the districts' status report in June 2001.

### Purpose

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This report provides the Florida Legislature with information on the status of the Manatee County School District's implementation of action plans included in the Best Financial Management Practice Review published in October 1998.<sup>1</sup> On October 27, 1998, the Manatee County School Board voted unanimously to implement the action plans and pursue the Seal of Best Financial Management.

Florida law provides that district school boards that agree by a majority plus one vote to institute the action plans must submit an annual report to the Legislature, the Governor, the SMART Schools Clearinghouse, OPPAGA, the Auditor General, and the Commissioner of Education on progress made towards implementing the plan and whether changes have occurred in other areas of operation which would affect compliance with the best practices. The law also requires that such districts be reviewed annually by OPPAGA to determine whether they have attained compliance with the best financial management practices in the areas covered by the plan.

### Background

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The 1997 Florida Legislature created the Best Financial Management Practice Reviews to increase public confidence and support for school districts that demonstrate good stewardship of public resources, to

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<sup>1</sup> *Best Financial Management Practice Review Manatee County School District, Report No. 98-19*, October 1998.

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encourage cost-savings, and to improve district management and use of funds.

The best practices, adopted by the Commissioner of Education on December 4, 1997, and amended in October 2000, are designed to encourage districts to

- use performance and cost-efficiency measures to evaluate programs;
- assess their operations and performance using benchmarks based on comparable school district, government agency, and industry standards;
- identify potential cost savings through privatization and alternative service delivery; and
- link financial planning and budgeting to district priorities, including student performance.

The Manatee County School Board requested a Best Financial Management Practice Review to provide the district with an external assessment of how its existing practices could be improved. Board members and administrative staff have indicated their desire to use the review to improve district operations. In accordance with the law, OPPAGA and the Auditor General conducted the review, which found that the Manatee County School District was using a little more than half of the best financial management practices and thus was not eligible for a Seal of Best Financial Management at that time. (See Exhibit 1.)

For those areas in which the district was not using best practices, the 1998 report contained specific action plans that provided detailed, step-by-step actions the district should take in order to implement the best practices' principles within two years. By implementing the action plans and other report recommendations, we determined that the Manatee County School District could improve district operations, save money, and demonstrate good stewardship of public resources. For instance, OPPAGA estimated that implementing report recommendations would have a positive fiscal impact of approximately \$742,643 in Fiscal Year 1998-99 and \$35,288,243 over a five-year period.

### Exhibit 1

#### *The Initial Review Found the District Was Using About Half of the Best Practices*

Best Practice Area	Was the District Using Individual Best Practices?	
	Yes	No
Management Structures Performance	4	9
Accountability Systems	2	6
Personnel Systems and Benefits	3	6
Use of Lottery Proceeds	1	4
Use of State and District Construction Funds	2	2
Facilities Construction	24	16
Facilities Maintenance	14	10
Student Transportation	10	4
Food Service Operations	4	11
Cost Control Systems	27	4
<b>All Areas<sup>1</sup></b>	<b>91</b>	<b>72</b>

<sup>1</sup> In total, 69 action plans address the 72 best practices not met.

## Overall Conclusions

Since October 1998, the Manatee County School District has implemented 35% (24 of 69) of the action plans and, therefore, at this time is not yet eligible for the Seal of Best Financial Management.<sup>1</sup> We based our conclusion on a desktop review limited to the district's annual self-report, discussions with district staff, and an inspection of available documentation provided by the district.<sup>2</sup> For the implementation status of action plans by best practice area, see Exhibit 2. For a more detailed presentation, refer to Appendix A.

The district implemented at least half of the action plans for four areas reviewed (Personnel Systems and Benefits, Use of Lottery Proceeds, Use of State and District Construction Funds, and Facilities Construction). The district is in

<sup>1</sup> This includes district actions that varied slightly from the recommended action, but generally addressed the intent of the action plan included in the report.

<sup>2</sup> OPPAGA will conduct a more detailed, on-site verification review if our initial desktop review indicates that the district has implemented all action plans and may be eligible for the seal. The on-site review will include an analysis of cost savings achieved by implementing report action plans.

the process of addressing most (37 of 69) of the remaining action plans. The district has not taken steps to address eight action plans—four in Performance Accountability Systems, two in Cost Control Systems, and one each in Facilities Maintenance and Student Transportation.

The district provided several reasons for the delay in implementing action plans. The primary reasons given are discussed below.

- **Delays in implementing needed changes to its computer system.** District staff indicated the most significant reason for the delay is that the district is behind schedule in its implementation of JD Edwards, the district’s new administrative technology system. As a result, many key staff have been taken away from their regular duties, including the implementation of report action plans, to meet with other departments and district staff as part of the design and implementation of JD Edwards. In addition, many of the action plans are contingent upon the full operation of the new system.
- **Delays in getting key staff on board.** The report recommended that the district create and fill a position to oversee and assist the district’s implementation of report action

plans. This position was filled in June 1999, seven months after the completion of the Best Practices Review. The delay in filling this position affected the implementation of action plans in general, but especially those relating to improving the district’s performance and accountability, management structures, and transportation system, some of which were scheduled to commence as early as January 1999.

- **A lack of resources to make needed investments.** District staff indicated that a formal school board decision to redirect district resources from the central office to schools and the classroom decreased the amount of funds available to implement certain recommendations. For example, a recommendation to increase training for maintenance staff was delayed due to a lack of resources to pay for such training. According to district staff, this is because staff development funds are now more restricted than in the past to use for teacher training. District staff indicated that the district is implementing recommendations as resources become available to do so.

**Exhibit 2**

**District Has Implemented One-Third (24 of 69) of Report Action Plans**

Best Practice Area	Total Action Plans	Status of Action Plans		
		Implemented	Implementation Underway	Not Implemented
Management Structures	9	3	6	0
Performance Accountability Systems	6	0	2	4
Personnel Systems and Benefits	6	3	3	0
Use of Lottery Proceeds	4	4	0	0
Use of State and District Construction Funds	2	2	0	0
Facilities Construction <sup>1</sup>	13	9	4	0
Facilities Maintenance	10	1	8	1
Student Transportation	4	1	2	1
Food Service Operations	11	1	10	0
Cost Control Systems	4	0	2	2
<b>All Areas</b>	<b>69</b>	<b>24</b>	<b>37</b>	<b>8</b>

<sup>1</sup> Facilities Construction has 13 actions plans that address 16 best practices not met.

## Implementation Status by Best Practice Area

### ***Management Structures***

Our original report found that the Manatee County School District's management structure needed improvement and that the district was using only 4 of the 13 best practices for this area.

The final report contained nine action plans designed to make changes to the district's organizational structure, staffing levels, and decision making processes to improve the quality of education while minimizing administrative and other costs. These action plans included developing functional organization charts and updating policies and procedures, clarifying the roles of school board members and district administrators, clarifying the limits of principal authority, developing a strategic plan, and strengthening the link between the budget and performance.

As of December 2000, the district had implemented three of the nine action plans. It developed a matrix showing the limits of principals' authority, assessed its progress toward achieving strategic goals and objectives, and evaluated its legal costs. In addition, the district was in the process of implementing the remaining six action plans.

### ***Performance Accountability System***

Our original review found that the district's performance accountability system needed substantial improvement and that the district was not using six of the eight best practices in this area.

The final report contained six action plans to assist the district in strengthening its performance accountability system to ensure that its major programs are meeting their intended purpose in the most cost-efficient manner. These action plans included developing goals, objectives, and performance and cost-efficiency measures and benchmarks for major educational and operational programs; evaluating the effectiveness and cost

of major programs and using evaluation results; and increasing public reporting.

As of December 2000, the district had begun implementation of two action plans to create goals and objectives, and develop a process for evaluation of district programs. The district will address the four remaining action plans as it proceeds with further development of the strategic planning process and implementation of its administrative technology system.

The district has created a new position to oversee and coordinate the strengthening of the district's performance accountability system. The district filled this position in June 1999. Prior to establishing program specific accountability components, the district developed a strategic plan in July 2000, which was the first step to developing an accountability framework for each program. The district is addressing recommendations as part of its implementation of the strategic planning process and others as part of its three-year implementation of the JD Edwards administrative technology system.

### ***Personnel Systems and Benefits***

Our original review found that the district generally needed to improve its personnel management system and that the district was using three of the nine personnel best financial management practices.

The final report contained six action plans to improve the efficiency and cost of its personnel system and benefits. These action plans included considering the market value of services when determining employee compensation levels, improving staff development, communicating performance expectations to each employee, periodically evaluating personnel practices, and ensuring that employee benefit costs are reasonable.

As of December 2000, the district had implemented three of six action plans. The district implemented procedures to consider the market value of services when determining employee compensation, improvements in its staff development effort, and procedures to

ensure that employee benefit costs are reasonable. The district was in the process of implementing improvements in employee performance expectations, procedures for evaluating personnel practices, and procedures for maintaining district personnel records.

### *Use of Lottery Proceeds*

Our original review found that the district needed to improve its management of the lottery dollars it receives and that the district was using only one of the five best practices for use of lottery proceeds.

The final report contained four action plans to improve how the district manages lottery funds appropriated by the Legislature to the district and lottery funds allocated to school advisory councils by the district. These action plans included defining educational enhancement, taking steps to ensure that the district uses lottery funds consistent with this definition, improving the processes the district uses to account for its use of lottery funds, and evaluating and reporting on the extent to which lottery funds have enhanced student education.

As of December 2000, the district had implemented all four action plans for the Use of Lottery Proceeds.

### *Use of State and District Construction Funds*

Our original review found that while the district generally was using construction funds appropriately and for the intended purpose, it needed to increase exploring additional construction alternatives and improve its planning processes to increase efficiency. We concluded that the district was using two of the four best practices in this area.

The final report contained two action plans designed to improve cost-efficiency in the use of state and district construction funds and minimize maintenance and operations costs in new facilities. For example, we recommended that the district examine year-round scheduling opportunities and include maintenance and

operations personnel on all facility project teams.

As of December 2000, the district had implemented the two action plans for the Use of State and District Construction Funds.

### *Facilities Construction*

Our original review found that the district used 24 of the 40 best practices for facilities construction, but needed to make improvements to provide quality facilities at the lowest possible cost.

The final report contained 13 action plans to address the 16 facilities construction best practices the district was not using. These plans included

- establishing written procedures for educational facilities planning;
- assigning one person with the responsibility to keep construction projects within budget and assigning the budget oversight for each project or groups of projects to a single project manager;
- developing guidelines for the development of educational specifications, forming educational specification committees, and developing educational specifications for each major project; and
- analyzing maintenance and operations costs at recently completed facilities.

As of December 2000, the district had implemented 9 of the 13 action plans. For instance, the district implemented action plans creating written procedures for educational facilities planning, assigning positions responsible for the total construction budget as well as individual projects, and developing guidelines for developing educational specification including the creations of committees for individual projects. In addition, the district was in the process of implementing the remaining four action plans. The district developed procedures for conducting post-occupancy and cost evaluations. After a major project is completed and the district has used the procedures, the action plans will be

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implemented. The district was in the process of implementing a modified version of one action plan and has implemented a modified version of another. These modifications are acceptable.

### ***Facilities Maintenance***

Our original review concluded that the district generally was operating the Facilities Maintenance functions according to many of the best practices and was using 14 of the 24 best practices in this area. However, we found that the district could make improvements to its long-range facilities plan, staff training, and project management.

The final report contained 10 action plans to improve the district's facilities, maintenance, and operations functions. These action plans included

- creating board-approved guidelines for things such as replacing and selecting equipment, purchasing supplies and materials, and standards for maintenance of facilities;
- developing and improving staffing formulas and updating job descriptions;
- establishing performance standards, creating a staff development program, and improving staff performance; and
- developing budget guidelines for maintenance and operations and external benchmarks for health and safety.

As of December 2000, the district had implemented 1 of the 10 action plans. In addition, the district was in the process of implementing another eight action plans.

### ***Student Transportation***

Our original review found that the district was using 10 of 14 best practices for student transportation. For instance, the district used best practices pertaining to its purchasing of vehicle maintenance equipment, staffing, recruiting, training, and safety procedures. However, we concluded that the district could improve by developing systems to evaluate transportation activities and developing a plan to replace aging buses.

The final report contained four action plans to improve student transportation by establishing performance benchmarks, developing a regular performance reporting mechanism, providing more information on transportation costs and performance, and initiating a school bus purchase plan to meet the school board policy on the age of buses.

As of December 2000, the district had implemented one, partially implemented two, and not implemented one of the four action plans in student transportation.

- The district has implemented school bus purchasing practices to allow them to retire their oldest buses and come into compliance with their own 15-year age-of-bus standard.
- The district has made some progress in identifying and being able to make reports on performance benchmarks. However, those reports are not yet being made on a regular basis.
- The management information system for the district provides only very limited support for student transportation functions. Key cost and performance data remain unavailable or difficult to develop and use, and the system is not providing any support for tracking and reporting performance benchmarks for student transportation.

### ***Food Service Operations***

Based on our initial review, we found that the district could significantly improve its food service operations and was using only 4 of the 15 best practices in this area.

The final report contained 11 action plans to improve how the district manages its Food Service Program. These action plans included

- increasing program control by making changes to the way the district evaluates the performance of cafeteria managers and developing a strategic plan with measurable goals and objectives;
- improving program monitoring and administration, evaluating program

performance, and assessing delivery alternatives and additional nutritional programs;

- increasing meal participation rates;
- improving purchasing practices, meal production, and inventory control; and
- improving equipment utilization and maintenance.

As of December 2000, the district had implemented 1 of the 11 action plans. In addition, the district was in the process of implementing another 10 action plans.

### *Cost Control Systems*

Our original review found that the Manatee County District School Board had generally established adequate cost control systems and used all best practices related to financial auditing, risk management, and purchasing. Overall the district was using 27 of 31 best practices for this area. The final report contained four action plans to assist the district in meeting best practice standards in internal auditing, asset management, financial management, and information systems.

As of December 2000, the district had implemented none of the four action plans. While the district is in process of implementing recommendations associated with our action plan to strengthen project accounting and general controls, it had not taken action on the two other action plans. The district indicated that action plans would be more fully implemented once it completes installation of the JD Edwards enterprise computerized software system.

## OPPAGA's Home Page Contains More Information

Additional information on the Best Financial Management Practice Reviews of school districts, is provided on the OPPAGA website, the **Florida Monitor**, at <http://www.oppaga.state.fl.us/>.

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# Appendix A

## Status of Recommendations: Manatee County School District

Appendix A provides OPPAGA’s conclusions on the implementation status of each action plan as of December 2000. Presented below each action plan are OPPAGA’s conclusions on the implementation status of the recommendations pertaining to that action plan. We based our conclusions on a desktop review limited to the district’s annual self-report, discussions with district staff, and an inspection of available documentation provided by the district. OPPAGA will conduct a more detailed, on-site verification review if our initial desktop review indicates that the district has implemented all action plans and may be eligible for the seal.

### Management Structures

<b>Action Plan 3-1</b>		<b>Implementation</b>
<b>Several Action Steps Are Needed to Implement Recommendations .....</b>		<b>underway</b>
<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1. Develop functional organization charts and written procedures describing each unit’s authority and responsibility.	The board has developed a new organizational chart. It also has job descriptions for district staff. However, it has not developed organizational charts or procedures that include a description of the functions performed by each organizational unit. This is being developed as part of the policy and procedures development process.	Implementation underway
2. Update and distribute the district’s policies.	School district staff have drafted proposed policies for the board’s review. The board will be considering these proposed policies over the next few months.	Implementation underway
3. Develop new procedures and distribute a policy and procedures manual.	The district is working on developing procedures. It will not be able to finalize them until the board adopts new policies.	Implementation underway
<b>Action Plan 3-2</b>		<b>Implementation</b>
<b>The Board and Superintendent Need to Take the Following Steps to Implement Recommendations Pertaining to Board Oversight .....</b>		<b>underway</b>
<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1. The board should focus on district policy and the superintendent on day-to-day operations.	The board replaced the superintendent, and the board and superintendent have received master board training. The board will address policies for how board members are to access district staff as it approves its policies and procedures.	Implementation underway
2. The superintendent needs to identify and implement strategies for improving communication with the board.	The new superintendent is meeting weekly or biweekly with board members. Communication has improved.	Implemented
3. The superintendent and board should take positive action to achieve common goals.	Progress was limited due to tensions between the former superintendent and board. However, in November 1999, the district summarized its accomplishments, and the summary received press coverage. The board and superintendent also worked together to develop the strategic plan.	Implementation underway
<b>Action Plan 3-3</b>		<b>Implementation</b>
<b>The District Needs to Take a Number of Steps to Clarify the Limits of the Principals’ Authority .....</b>		<b>Completed</b>
<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1. Clarify the responsibility and authority of principals.	The district developed and the board approved a matrix showing principals’ responsibility.	Implemented
<b>Action Plan 3-4</b>		<b>Implementation</b>
<b>The District Needs to Take a Number of Steps to Develop Its Strategic Plan .....</b>		<b>underway</b>
<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1. Develop a five-year strategic plan with measurable goals and objectives.	The board developed and approved a strategic plan in June 2000. However, it is not yet a five-year plan with measurable goals and objectives.	Implementation underway



## Management Structures

### Action Plan 3-5

The District Should Develop Performance Measures to Enable It to Routinely Assess Its Progress Toward Achieving Its Goals .....

Implemented

Recommendation	Current Situation	Conclusion
1. The district should routinely assess its progress towards achieving strategic goals and objectives.	Every department submitted a status report to the superintendent in September 2000. These status reports summarized the department's progress toward accomplishing their planned strategies. A similar but more detailed status report was due in January 2001.	Implemented

### Action Plan 3-6

The Manatee County School District Should Implement a Number of Actions to Link Performance to the Budget .....

Implementation underway

Recommendation	Current Situation	Conclusion
1. Link performance to the budget.	The board used the strategic plan when developing the budget, however more time will be needed to fully implement this recommendation, which entails not only framing the budget around the board's priority strategies, but also in assessing the effectiveness of those strategies and, if necessary, reallocating resources to the strategies which are proven to be most effective. The board is negotiating with the union to try to link pay with performance.	Implementation underway

### Action Plan 3-7

The District Needs to Take Several Actions to Implement Improvements Its Information Systems .....

Implementation underway

Recommendation	Current Situation	Conclusion
1. Successfully implement the new finance and human resources system.	The district is in the process of implementing the new system. This implementation process is expected to take three years.	Implementation underway
2. Reduce programming backlogs by creating programs that allow administrative and instructional staff to access and analyze information in the student database.	Tools to accomplish this are being developed, but they have not been effectively used.	Implementation underway
3. Improve the reliability and accuracy of data contained in the district's management information systems.	The district has developed procedures for giving schools responsibility for ensuring data accuracy, but has not assessed their performance.	Implementation underway
4. Improve the reliability and accuracy of data contained in the district's management information systems by developing a process that would reduce the number of unconnected databases in the district.	As the new system is implemented, the number of detached databases is being reduced.	Implementation underway

### Action Plan 3-8

The District Needs to Develop Mechanisms for Guiding and Performing Formal Evaluations of Its Programs .....

Implementation underway

Recommendation	Current Situation	Conclusion
1. Conduct formal evaluations of programs and use the results to improve performance.	Department staff are in the process of developing performance measures.	Implementation underway

### Action Plan 3-9

The District Should Take Several Steps to Evaluate Its Legal Costs and Reduce Its Risk of Lawsuits .....

Implemented

Recommendation	Current Situation	Conclusion
1. The district should evaluate its legal costs and, if necessary, take appropriate steps to reduce them.	The board evaluated its legal costs by comparing them to the legal costs of other districts. It issued an RFP for legal services and entered into a contract to acquire attorney services. The new superintendent may look into hiring a district attorney, which would reduce some of the billable hours by the board attorney.	Implemented

**Performance Accountability Systems**

**Action Plan 4-1  
Develop Goals and Objective for Major Programs ..... Implementation underway**

Recommendation	Current Situation	Conclusion
1. Develop an accountability framework for each program.	The district created a new position, which is responsible for the oversight and coordination of recommendations to strengthen the district's performance accountability system. The district filled this position in June 1999. As a first step in developing an accountability framework for each program and prior to establishing program-specific accountability components, the district developed a strategic planning process and, in July 2000, drafted a strategic plan.	Implemented
2. Provide training on accountability.	The district indicated that it has conducted and will continue to conduct training sessions as part of the strategic planning process.	Implemented
3. Develop program level goals and objectives.	The district directed each department to develop detailed strategic plans, which tied department strategies to board goals and division objectives. According to the district, individual department strategies constituted the department planning goals for the year. OPPAGA's desktop review of plans provided found that while they demonstrate the district's considerable effort to move towards the intent of the action plan, the district needs to improve them to meet the best practice standards by taking actions outlined below. <ul style="list-style-type: none"> <li>• Revise plan objectives to be outcome-oriented rather than activity based.</li> <li>• Describe strategies in sufficient detail so that someone not involved in writing the plan can understand what actions the department will implement to achieve the objective. For example, "perspectives" and "update and reprint map" do not provide an outsider sufficient information to understand what will be done.</li> <li>• Identify the specific materials, equipment, etc., needed for implementation; the cost of these materials; and the source of these funds. This will help ensure that implementation strategies are realistic and will help the department identify early on what may need to be done to identify additional sources of funds.</li> <li>• Strengthen evaluation strategies to more fully describe the steps the district will take to ensure specific strategies are implemented <u>and</u> to detail the method(s) the district will use to determine the extent to which it has met the overall measurable outcome(s) intended by implementing numerous strategies.</li> </ul>	Implementation underway

**Action Plan 4-2  
Action Plan to Develop Performance and Cost-Efficiency Measures for Major Programs ..... Not implemented**

Recommendation	Current Situation	Conclusion
1. Develop program performance and cost-efficiency measures and identify data needs.	The district indicates that performance measures will be developed once other aspects of the district's accountability system are in place and as part of the 2000-01 strategic planning process. These measures should relate to the program goals and objectives developed in response to action plan 4-1.	Not implemented
2. Identify data needs and develop a system for approving data needs.	The district indicates that performance measures will be developed once other aspects of the district's accountability system are in place and as part of the district's three-year implementation of the JD Edwards administrative technology system.	Not implemented

**Action Plan 4-3  
Developing Benchmarks ..... Not implemented**

Recommendation	Current Situation	Conclusion
1. Develop benchmarks.	The district indicates that this recommendation will be addressed as part of the 2000-01 strategic planning process and once other aspects of its accountability system are in place. Benchmark development also is dependent upon the district's three-year implementation of the JD Edwards administrative technology system.	Not implemented

## Performance Accountability Systems

Action Plan 4-4 Evaluate District Programs .....		Implementation underway
Recommendation	Current Situation	Conclusion
1. Develop an evaluation schedule and expand program evaluations.	Each program is developing evaluation schedules as part of the 2000-01 strategic planning process. However, full implementation of this recommendation will need to wait until after the district develops other aspects of the program-level accountability system, including the district's development of performance and cost-efficiency measures and benchmarks, so that these evaluations are linked to expected program outcomes.	Implementation underway
Action Plan 4-5 Increase Use of Evaluation Results .....		Not implemented
Recommendation	Current Situation	Conclusion
1. Develop an annual report on performance and cost-efficiency of major district programs.	Pending the implementation of action plan 4-4.	Not implemented
Action Plan 4-6 Increase Public Reporting .....		Not implemented
Recommendation	Current Situation	Conclusion
1. Publicly report additional information on the performance and cost-efficiency of major district programs.	The district indicates that this recommendation will be addressed as part of the 2000-01 strategic planning process.	Not implemented

## Personnel Systems and Benefits

Action Plan 5-1 Consider Market Value of Services When Determining Employee Compensation .....		Implemented
Recommendation	Current Situation	Conclusion
1. Consider the market value of similar positions in comparable school districts, and when appropriate, the private sector, when determining compensation.	The district completed a review of comparable districts in 1999. Data was presented to the school board on August 3, 1999.	Implemented
2. Use the results if the market value of services in determining salary increments and bargaining positions.	Data was presented to the school board on August 3, 1999.	Implemented
Action Plan 5-2 Improve Staff Development .....		Implemented
Recommendation	Current Situation	Conclusion
1. Include staff development as a means to increase productivity and achieve overall district and school goals and objectives in the district's strategic plan.	District reports that staff development was included in the strategic plan. Need to verify that a comprehensive and cohesive staff development plan resulted.	Implemented
2. Identify, coordinate, and align all district training programs and resources with overall district and school goals and objectives.	Need to verify that plan implemented succeeds in providing districtwide coordination and oversight.	Implemented
3. Develop and implement a comprehensive orientation package for all district employees that clearly communicates their role in helping the district achieve desired outcomes and the performance that the district expects of them in this role.	Orientation package was developed.	Implemented
4. Identify the training needs of all district staff through personnel evaluations, employee feedback, and supervisory input to help staff achieve desired district outcomes.	District reports that needs assessments have been completed.	Implemented

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**Personnel Systems and Benefits**

**Action Plan 5-3  
Communicate Performance Expectations to Each Employee ..... Implementation underway**

Recommendation	Current Situation	Conclusion
1. Inform district staff of general performance expectations.	Some expectations are included in the employee handbook. However, these expectations are not adequately articulated in performance language, such as quality of work, professionalism, positive and constructive communications with parents and students.	Implementation underway
2. Communicate performance expectations specific to each position to staff.	Position-specific expectations were projected for completion by July 2000, but were not completed as of November 2000.	Implementation underway

**Action Plan 5-4  
Periodically Evaluate Personnel Practices ..... Implementation underway**

Recommendation	Current Situation	Conclusion
1. Evaluate the efficiency and effectiveness of the district's personnel practices.	District has evaluated recruiting and reports that it has included review of other practices in strategic plan.	Implementation underway
2. Determine if the ethnicity of district staff compares to that of its community and students.	In process. Scheduled for completion July 1, 2000, but was not completed as of November 2000.	Implementation underway
3. Identify the absenteeism rates for teachers and school site administrators and compare Manatee County to peer districts.	In process. Data was being requested from other districts. Anticipated completion dates not set.	Implementation underway
4. Identify the absenteeism rate of district administrative positions and compare Manatee County to peer districts.	In process. Data was being requested from other districts. Anticipated completion dates not set.	Implementation underway
5. Identify the turnover rate of district administrator positions and compare Manatee County to peer districts.	In process. Data was being requested from other districts. Anticipated completion dates not set.	Implementation underway

**Action Plan 5-5  
Properly and Efficiently Maintain Personnel Records ..... Implementation underway**

Recommendation	Current Situation	Conclusion
1. Identify an alternative method to retain leave records.	District has decided that leave records will be retained at the school or department site rather than in the district's personnel office. Need to verify that adequate procedures have been established and communicated to responsible persons.	Implemented
2. Increase the use of technology to reduce and eliminate unnecessary paperwork.	District reports that this recommendation has been implemented. Need to verify examples of reduction or elimination of paperwork.	Implemented
3. Develop a formal records management program that includes personnel records.	In initial review process.	Implementation underway

**Action Plan 5-6  
Ensure That Employee Benefit Costs Are Reasonable ..... Implemented**

Recommendation	Current Situation	Conclusion
1. Implement procedures to periodically review the cost of employee benefits insurance.	District reports that this process has been implemented. Need to verify that implementation has been achieved in such a way that it is likely to continue after review period.	Implemented

**Use of Lottery Proceeds**

**Action Plan 6-1  
Define Educational Enhancement ..... Implemented**

Recommendation	Current Situation	Conclusion
1. Define educational enhancement.	The district revised its definition of educational enhancement to address OPPAGA's recommendation. District staff incorporated input and feedback from principals, school staff, school advisory council members, and the Joint Parent Organization (a representative parent group from each school community). The director of Finance made final revisions and presented the definition to the school board, which approved it on August 2, 1999.	Implemented

## Use of Lottery Proceeds

### Action Plan 6-2

#### Ensure That the District Uses Its Lottery Funds Consistent With Its Definition of Enhancement .. Implemented

Recommendation	Current Situation	Conclusion
1. Develop a procedure to ensure that lottery fund expenditures are consistent with the district's definition of enhancement after the district defines enhancement.	The district has developed draft guidelines for schools to use in developing school improvement plans and using lottery funds. The district also developed a Plan for SAC Expenditure Statement, which is to be used by the school principal and school advisory council in outlining the planned expenditure of lottery funds. This will include both the annual allocation and carryover funds from the previous year. The district indicated that these guidelines take effect in the 2000-01 school year. Staff are working with schools as they develop their school improvement plans to ensure that these guidelines are followed. To more fully address this action plan, the district should specify reference to the roles of the school board, district staff, SAC, and principal in monitoring lottery funds to ensuring they are spent in an appropriate manner.	Implemented
2. Develop a mechanism to collect and report information on how the SACs spend their lottery funds.	The SAC Expenditure Statement, which each school will use to report its lottery fund expenditures to the community and the central office, is being implemented during the 2000-2001 school year.	Implemented
3. Inform SAC of available funds (new allocations and carry forward).	The district's Plan for SAC Expenditure Statement will include both the annual allocation and carryover funds from the previous year.	Implemented

### Action Plan 6-3

#### Improve the Process by Which the District Accounts for the Use of Its Lottery Funds ..... Implemented

Recommendation	Current Situation	Conclusion
1. Use written guidelines to ensure the appropriate management of lottery funds.	The district provided written direction to the budget manager on the procedure to be followed to ensure the proper use of lottery funds.	Implemented

### Action Plan 6-4

#### Annually Evaluate and Report the Extent to Which Lottery Fund Expenditures Have

#### Enhanced Student Education ..... Implemented

Recommendation	Current Situation	Conclusion
1. Annually evaluate the benefits of projects and activities supported with lottery funds.	The district created the Self-Evaluation of 1999-00 School Advisory Council, which each school advisory council used in the evaluation of its use of lottery funds and the effectiveness of these expenditures. The district should review and make sure that the self-assessment provides adequate information that enables district staff and the public needed information on the effectiveness of lottery fund use.	Implemented
2. Communicate to the public, on a quarterly basis, how the district is using its lottery funds, including the benefits derived from the use of these funds.	The district plan has provided information in its newsletter on the use of lottery funds. The newsletter is mailed to every parent in the community four times annually.	Implemented

## Use of Construction Funds

### Action Plan 7-1

#### Improve Cost-Efficiency in the Use of Construction Funds Implemented ..... Implemented

Recommendation	Current Situation	Conclusion
1. Examine the year-round schedule opportunities.	The school board held a workshop to examine Year-Round Schools with input from staff and the community.	Implemented
2. Implement value engineering.	Value engineering has been defined in the procedures manual. To fully meet the intent of this recommendation, the district now must implement the definition—a review of constructions projects conducted using the value engineering process would be needed to ensure that the value engineering has been implemented.	Implemented

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**Use of Construction Funds**

Recommendation	Current Situation	Conclusion
3. Develop facilities design manual.	The district has written a design manual that appears to be complete. The district indicates the manual is still going through editing. The district sent the index for the design manual and actual manual pages for two items—metal lockers and stadium seats. Based on the cursory information provided, the manual is complete.	Implemented

**Action Plan 7-2**

**Minimize Maintenance and Operations Costs in New Facilities ..... Implemented**

Recommendation	Current Situation	Conclusion
1. Include maintenance and operations personnel on the committee to develop a design manual in order to better identify standardized materials that are cost-effective from the user's point of view.	The districted included seven Maintenance Department personnel and seven Department of Construction Services personnel on the committee that developed the design manual.	Implemented
2. Include maintenance and operations personnel on all facility project teams.	Maintenance personnel are not included on all facility project teams. They do participate in meetings on an as needed basis. A review of projects during construction and a review of a completed project would be needed to ensure that the modification meets the intent of this recommendation.	Implemented modified version

**Facilities Construction**

**Action Plan 8-1**

**Establish Written Procedures for Educational Facilities Planning ..... Implemented**

Recommendation	Current Situation	Conclusion
1. The district should provide written procedures that will allow for full implementation of the flexible organizational chart and provide a strong framework for carrying out the facilities planning function of the district. The facility needs are well documented within the five-year plan and, since the amount of actual construction will depend on the funding availability, the procedures will need to allow for a reasonable process to be utilized as the needs and resources change.	The district has included the recommended organizational chart in its procedure manual along with the roles and responsibility of each position. The current organizational chart reflects the current staff per project need of the district. Changes in the number and size of the projects would be needed to ensure that the district has implemented the flexible nature of the organizational chart.	Implemented
2. Procedures and guidelines need to be developed and implemented that will guide the personnel involved with the facility planning process. The implementation of the new organizational chart will require that both new job descriptions and facility planning procedures be developed.	The procedures manual includes a step-by-step checklist of facility planning procedure for projects and who is to be responsible for each particular step.	Implemented

**Action Plan 8-2**

**Establish a Standing Facilities Committee ..... Implementation underway**

Recommendation	Current Situation	Conclusion
1. Establish a facilities standing committee.	The superintendent has appointed the Standing Facilities Committee, and the committee has met. The information from the district does not provide enough information to determine if the committee meets the indicators listed on pages 8-14 of the report.	Implementation underway

**Action Plan 8-3**

**Assign One Person With the Responsibility to Keep Construction Projects Within Budget ..... Implemented**

Recommendation	Current Situation	Conclusion
1. Assign one person with the responsibility and authority to keep construction projects within budget.	The director of Construction Services has been the person assigned with the responsibility and authority to keep construction projects within budget.	Implemented

## Facilities Construction

### Action Plan 8-4

#### Assign the Budget Oversight for Each Project or Group of Projects to a Single Project Manager .....

Implemented

Recommendation	Current Situation	Conclusion
1. Assign the budget oversight for each project or group of projects to a single project manager.	Each project is assigned a project director who is responsible for the oversight of the project.	Implemented

### Action Plan 8-5

#### Form a Districtwide Site Selection Committee .....

Implementation underway

Recommendation	Current Situation	Conclusion
1. Form a districtwide site selection committee.	The district has established procedures for forming a site selection committee and the responsibilities of the committee. Procedurally, this recommendation has been implemented. However, the committee has yet to be formed and meet.	Implementation underway
2. Include an architect and local government planner on the site selection committee.	The site selection membership is to include an architect and a local government planner. The committee should also have community representation. Although the committee does have a position for an architect, it does not include one for a local government planner, nor does it have community representation.	Not implemented

### Action Plan 8-6

#### Conduct a Thorough Review of All Facilities .....

Implementation underway

Recommendation	Current Situation	Conclusion
1. Conduct a thorough review of all facilities to determine and rank physical condition, educational condition, technological readiness, and utilization rate.	The procedures manual includes a checklist to review the physical condition at all schools. Procedurally, this recommendation has been implemented. A site visit would be needed to determine if the checklist is used in the review of schools.	Implementation underway

### Action Plan 8-7

#### Development of a Process of Architect Evaluation .....

Implemented

Recommendation	Current Situation	Conclusion
1. Develop a formal process for architect evaluation.	An architect performance evaluation has been included in the procedures manual. Follow-up would be needed after a construction project has been completed in order to determine that the evaluation is conducted.	Implemented

### Action Plan 8-8

#### Develop Guidelines for the Development of Educational Specifications .....

Implemented

Recommendation	Current Situation	Conclusion
1. Develop guidelines for the development of educational specifications.	The procedures manual includes guidelines for the development of education specifications along with a sample Educational Specification.	Implemented

### Action Plan 8-9

#### Formation of Educational Specification Committees and the Development of Educational Specifications for Each Major Project .....

Implemented

Recommendation	Current Situation	Conclusion
1. Formation of education specification committee and the development of a complete set of educational specifications for each major project.	The district has implemented an Education Specification Committee. The district provided a list of members of the committee for a middle school currently under construction and provided education specifications for a current project. This is an on-going recommendation. More projects would be needed to ensure that the implementation of the recommendation continues.	Implemented

### Action Plan 8-10

#### Utilization of the Educational Specifications in the Evaluation of the Design Solution .....

Implemented

Recommendation	Current Situation	Conclusion
1. At the value engineering phase, and at the completion of each project, evaluate the final design solution based on the program goals as	Depending on the definition of value engineering used, the district has procedures in place for the use of value engineering.	Implemented



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**Facilities Construction**

defined in the educational specifications.

**Action Plan 8-11  
Conducting an Analysis of Utilizing the Traditional System or an Alternative System of  
Facilities Construction ..... Implemented**

Recommendation	Current Situation	Conclusion
1. Conduct a thorough analysis of the pros and cons, including the possible costs and cost savings of project management, construction management, design build and traditional design-bid processes.	The district provided a comparison of construction management approach to that of a traditional architect. It provided a comparison of owner advantages secured by the Construction Management process versus the traditional lump sum bids. The district used the results of a survey conducted at the Florida Education Facilities Planner Association seminar held February 1, 1999. The school board adopted Rule No. 704.15 implementing Construction Management at Risk as the type of facilities construction management.	Implemented

**Action Plan 8-12  
Conducting Post-Occupancy Evaluations ..... Implemented**

Recommendation	Current Situation	Conclusion
1. Regularly conduct post-occupancy evaluations.	The district has included post-occupancy surveys in the annual survey to allow both maintenance and construction services personnel to be involved. This is to eliminate multiple trips to each facility. The policy and procedures are in place for the district to conduct the evaluations. The district surveys the users of new buildings, monitors the utility costs, and conducts post-occupancy review meetings with the architect of the project.	Implemented a modified version

**Action Plan 8-13  
Analyze Maintenance and Operations Costs at Recently Completed Facilities ..... Implementation  
underway**

Recommendation	Current Situation	Conclusion
1. Analyze maintenance and operations costs at recently completed facilities.	The district has included this analysis with the annual surveys rather than conducting analysis separately. The policy and procedures are in place for the district to conduct the evaluations. A review of a completed evaluation would be needed to determine that the recommendation has been implemented.	Implementation of a modified version underway

**Facilities Maintenance**

**Action Plan 9-1  
Develop Board Approved Guidelines ..... Not  
implemented**

Recommendation	Current Situation	Conclusion
1. Develop board-approved written guidelines for the following items: <ul style="list-style-type: none"> <li>• Replacement and selection of equipment</li> <li>• Purchasing of supplies and materials</li> <li>• Standards for maintenance of facilities</li> <li>• Maintenance and operations budget criteria</li> <li>• Personnel staffing levels</li> <li>• Personnel training</li> <li>• Personnel accountability, productivity, and performance standards</li> </ul>	While the district has begun development on specific plans and policies and procedures, e.g., a staff development program and general budget guideline categories, it has not developed written guidelines for the recommended areas.	Not implemented

**Action Plan 9-2  
Develop and Improve Staffing Formulas ..... Implementation  
underway**

Recommendation	Current Situation	Conclusion
1. Develop a staffing formula for the maintenance trades.	The district is waiting on the Department of Education to finalize a staffing formula to fully implement this recommendation.	Implementation underway
2. Adjust the current custodial staffing formula to reflect a staffing level of 1:19,000.	The district has adopted the OPPAGA recommendation for a custodial staffing level of 1:19,000 gross square feet of space.	Implemented
3. Develop a custodial staffing budget to reflect a	The district has outlined the custodial allocation process. It is unclear	Implementation

**Facilities Maintenance**

staffing level of 1:19,000.

whether the custodial staffing budget has been updated.

underway

**Action Plan 9-3  
Update Job Descriptions ..... Implementation  
underway**

Recommendation	Current Situation	Conclusion
1. Expedite the process of updating the job descriptions for the Maintenance and Operations departments.	The district reports that all job descriptions have been updated and revised and are under review by the attorney contracted through Personnel.	Implementation underway

**Action Plan 9-4  
Develop Performance Standards and Improve Staff Performance ..... Implementation  
underway**

Recommendation	Current Situation	Conclusion
1. Develop performance standards for frequently repeated maintenance tasks. The standards shall clearly define the task and the number of staff hours necessary to complete the task in an efficient manner.	The district has established a pilot program to develop a format for performance standards and staff hours.	Implementation underway
2. Develop a training program for the maintenance and operations staff, which targets improving job performance.	The Professional Development Council for Support Services has developed a training program for all district support services staff that will be implemented beginning January 2001. According to district staff, this training program will address the needs of maintenance and operations staff.	Implementation underway

**Action Plan 9-5  
Develop a Staff Development Program ..... Implementation  
underway**

Recommendation	Current Situation	Conclusion
1. Develop a staff development program that includes appropriate training for maintenance and operations staff in the areas of job skills, job satisfaction, efficiency, and safety.	See comments on the status of action plan 9-4. To meet the intent of this action plan, as part of its training program, the district must include a training evaluation mechanism to ensure that training objectives are being met.	Implementation underway

**Action Plan 9-6  
Develop Budget Guidelines for Maintenance and Operations ..... Implementation  
underway**

Recommendation	Current Situation	Conclusion
1. Develop guidelines for budgeting in each budget category for maintenance and operations.	The district has generally identified budget categories, but has not developed related guidelines.	Implementation underway
2. Associate the goals and objectives of the maintenance and operations department with budget amounts.	The district reports that it has adopted a strategic planning process that ties goals to the budget process and provided extensive training to staff. According to the district, it intends that this planning process be initiated each fiscal year. Thus, based on the district's self report, it has procedurally implemented the recommendation. However, this action plan will be fully implemented once the district uses this process.	Implementation underway
3. Develop a long-range (10-year) maintenance plan which will eliminate all the deferred maintenance in the district and disallow new projects.	The district has developed a 5-year plan and is waiting on the full implementation of the JD Edwards system to develop a 10-year plan.	Not implemented

**Action Plan 9-7  
Effectively Provide Adequately Maintained Facilities in Accordance with Existing Facility  
Standards..... Implementation  
underway**

Recommendation	Current Situation	Conclusion
1. Develop a long-range (five-year) plan which identifies the manpower, budget, and equipment needs to meet the goals and objectives of the plan.	The district reports that it does not have the adequate resources or staff to develop such a plan.	Not implemented
2. Develop and implement an annual survey of the customers of the Facilities, Maintenance, and Operations Department.	The district conducts an annual customer survey and results are reviewed by the maintenance staff to identify areas for improvement. The district should be able to demonstrate that these survey results are shared with the board.	Implemented
3. Develop management practices which utilize work	Some of the JD Edwards reporting capabilities have become available	Implementation

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**Facilities Maintenance**

order completion data to more effectively manage the department. to management to assist in decision making aimed at increasing efficiency and effectiveness. underway

<b>Action Plan 9-8</b>		
<b>Prioritize Establishment of Inventory Tracking System .....</b>		<b>Implemented</b>
<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1. Develop plan to prioritize the establishment of an inventory tracking system.	The inventory tracking system of the JD Edwards system is in place and operational.	Implemented
<b>Action Plan 9-9</b>		
<b>Develop External Benchmarks for Health and Safety .....</b>		<b>Implementation underway</b>
<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1. Use external benchmarks in determining a cost-effective manner of meeting health and safety standards.	The district states that this effort will have to be completed with cooperation from the Risk Management Department and that preliminary work has been completed.	Implementation underway
<b>Action Plan 9-10</b>		
<b>Increase the Accessibility of All Facilities .....</b>		<b>Implementation underway</b>
<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1. Increase the accessibility of all district facilities to persons with disabilities.	The district states that this action plan should be addressed by the Construction Services Department and that this issue is identified in the annual Comprehensive Fire and Safety report. Funding is provided in the five-year capital plan to address accessibility issues.	Implementation underway

**Student Transportation**

<b>Action Plan 10-1</b>		
<b>Develop Performance Benchmarks .....</b>		<b>Partially implemented</b>
<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1. Adopt cost-comparison and other performance benchmarks as appropriate for both student transportation operations and vehicle maintenance.	While the district has made some progress on identifying performance benchmarks for student transportation, it may not yet be reporting regularly on those measures for which they have data available. Student transportation staff identified those performance measures in the action plan that it will be able to track and report on. These performance measures rely on data contained in the Department of Education's annual Quality Link report as well as certain data collected by hand (example: client satisfaction data). One limitation is that some data, although available, are not automated because of limitations with the district information system. <sup>1</sup>	Partially implemented
<b>Action Plan 10-2</b>		
<b>Develop a Regular Performance Reporting Mechanism .....</b>		<b>Partially implemented</b>
<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1. Develop a regular reporting mechanism as part of the new information management system to provide information on performance in the student transportation area.	See the response at action plan item No.10-1, recommendation No. 1.	Partially implemented
<b>Action Plan 10-3</b>		
<b>Ensure Increased Information on Costs and Performance .....</b>		<b>Not implemented</b>
<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1. Implement a more comprehensive management information system to provide accurate information on student transportation performance and costs.	The district has made only very limited progress in implementing this recommendation. Transportation staff indicate that their ability to track performance and cost information in the student transportation area is limited by the district's information system. Some data that were not readily available at the time we prepared our original report can now be reported (e.g., better tracking of parts and service calls in the vehicle maintenance area), but other items are still unavailable (e.g., fleet	Not implemented

<sup>1</sup> See Action Plan 10-3 for further comments about the management information system.

## Student Transportation

mileage data), while still others are not available in a convenient and satisfactory format (e.g., productivity) or can only be derived manually (e.g., "down time" of buses waiting for repairs). Some of the information that remains unavailable, such as mileage, represents important limitations for management in the student transportation area. The delay in fully implementing the district's new management information system has contributed to the delayed implementation of this recommendation

<b>Action Plan 10-4</b>		
<b>Initiate a School Bus Purchase Plan to Meet the Board's Policy on the Age of Buses .....</b>		<b>Implemented</b>
<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1. Create a school bus fleet with an adequate number of operational buses no more than 15 years old.	Student transportation staff indicate that they have been able to acquire enough buses during the most recent two years to retire their buses that were more than 15 years old. District data indicate that recent school bus purchases have allowed the district to meet this recommendation. Maintaining the fleet at this level, or gradually strengthening the 15-year standard over time (as we suggested in our action plan), will require a continued commitment from the school board in order to meet the needs of the district's rapid growth, which we noted in our original report.	Implemented

## Food Service Operations

<b>Action Plan 11-1</b>		<b>Implementation underway</b>
<b>Recommendations to Improve Program Control .....</b>		
<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1. Adhere to board policies and procedures regarding the evaluation of cafeteria managers.	The district developed a Food Service responsibility and authority matrix that outlines how cafeteria managers will be evaluated, which adequately addresses this recommendation.	Implemented with modification
2. Revise the evaluation form for cafeteria managers to include areas specific to food production.	The district has drafted a revision of the cafeteria manager evaluation form. However, the 'forms committee' still must approve this form.	Implementation underway
3. Establish a policy in the school board policies and procedures governing the dismissal of a cafeteria manager. The policy should require input from both the Food Service supervisor and the school's principal before a cafeteria manager can be dismissed.	The responsibility and authority matrix requires input from principals and the food service supervisor for the dismissal of a cafeteria manager.	Implemented
4. Where feasible, implement a breakfast program in schools without one.	All of the eight schools without breakfast programs have now instituted breakfast programs.	Implemented
5. Make Food Service policies and procedures available to all Food Service employees.	The food service policies and procedures manual was duplicated and placed in each cafeteria. To be fully implemented, however, the district must alert employees to the availability of this information and encourage them to review the manuals as indicated in the action plan.	Implemented
6. Adhere to the Food Service mission statement.	The food service program has its own mission statement that is linked to the district's philosophy. It is unclear, however, whether the district has met the intent of the recommendation to provide food service training to all food service employees and not just cafeteria managers.	Not implemented
7. Develop a five-year Food Service strategic plan with measurable goals and objectives.	The food service program has developed goals as part of the district's five-year strategic plan. While the goals are generally appropriate, it is not clear how many of them can and will be measured. For example, it is not clear how the district will measure improvements in employee morale, effective time management, and the development of trust and respect within all team members.	Implementation underway

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**Food Service Operations**

**Action Plan 11-2  
Increasing Meal Participation Rates ..... Implementation underway**

	<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1.	Develop a districtwide Food Service promotion campaign to increase meal participation rates.	The responsibility and authority matrix identifies the cafeteria manager and principal as responsible parties.	Implemented
2.	Obtain Food Service customer feedback to identify barriers to meal participation.	The district has surveyed its customers. It appears as though the district either has or plans to contract with the Food Service Analysis and Benchmarking Service to analyze survey results. The district should be able to demonstrate benchmarks that have been established as a result of the survey findings and comparisons with peers.	Implementation underway

**Action Plan 11-3  
Improving Program Monitoring and Administration ..... Implementation underway**

	<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1.	Identify program benchmarks to assess program performance.	While the district has identified food service program goals, it did not describe the benchmarking process and how it identified the program goals.	Not implemented
2.	Review the Food Service supervisor duties, compensation, and responsibilities to ensure that they are commensurate with the position's authority.	The district reports that it surveyed like-sized districts and found that the food service supervisor's salary and duties are commensurate with the position's authority. The district should be prepared to explain how it defined like-sized districts and how many were surveyed for this comparison.	Implemented

**Action Plan 11-4  
Evaluating Program Performance ..... Implementation underway**

	<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1.	Develop Food Service program benchmarks to identify areas to increase revenue and cut costs.	The district has not identified benchmarks for meals served per labor hour, employee wages, salaries, and benefits and per meal costs as recommended in the action plan. In addition, although the district has identified benchmarks in the areas of labor costs, food costs, and a la carte items, it needs to describe the process it used to develop these benchmarks for OPPAGA to verify that they are appropriate and useful.	Not implemented
2.	Identify per meal costs and provide cost information to cafeteria managers to allow for alternative meal cost calculations.	The food service software necessary to provide this information is being installed districtwide.	Implementation underway
3.	Establish an acceptable per meal cost range that ensures production costs do not exceed the income for the meal.	The district has identified a per meal cap of 78 cents.	Implemented
4.	Evaluate Food Service employee wages, salaries, and benefits.	The district indicates that it compiled and analyzed peer district data. The district should document how many peers were contacted and how the analysis was conducted, so OPPAGA can verify this process and the district can replicate the evaluation over time.	Implemented
5.	Obtain Food Service customer feedback.	Student surveys were conducted at all schools. The district should, however, make an effort to seek input from other customers such as teachers and staff to increase the potential market. Furthermore, the survey return rate should be examined to ensure adequate response to assist in program development/improvement.	Implemented

**Action Plan 11-5  
Assessing Delivery Alternatives and Additional Nutritional Programs ..... Implemented**

	<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1.	Compare Food Service delivery systems.	The district conducted a comparative analysis of food service delivery systems to identify the most cost-effective.	Implemented
2.	Assess vendor direct delivery of food to determine if predicted cost savings have been realized.	The district provided evidence of item price audits. While this does not directly address the original recommendation, as a result of the delivery cost comparison, this recommendation is negated.	Implemented

## Food Service Operations

3. Determine whether additional nutritional programs could be added to district schools.	The district indicated that it added an after school snack program. The district should document which nutrition programs it explored, so that OPPAGA can verify the adequacy of its process.	Implemented
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### Action Plan 11-6 Improving Fiscal Monitoring ..... Implementation underway

Recommendation	Current Situation	Conclusion
1. Develop Food Service program fiscal goals.	The district identified food and labor cost goals.	Implemented
2. Review revenue and expenditure projections and actual and budgeted expenses on a regular basis and compare these figures to the established program fiscal goals.	While the accountability module of the New Horizons software package is operational, the system has not been implemented in all schools.	Implementation underway

### Action Plan 11-7 Improving Financial and Management Practice Review ..... Implementation underway

Recommendation	Current Situation	Conclusion
1. Review financial and management performance to identify necessary adjustment to minimize program costs.	While the accountability module of the New Horizons software package is operational, the system has not been implemented in all schools.	Implementation underway
2. Evaluate and recommend a Food Service automation package to be used in conjunction with the new management information system.	The food service program recommended a point of service automation system for purchase and the school board approved the purchase in April 2000.	Implemented
3. Increase the charge per meal for elementary paid lunches and all breakfasts.	The district increased the prices as recommended.	Implemented

### Action Plan 11-8 Improving Purchasing Practices ..... Implementation underway

Recommendation	Current Situation	Conclusion
1. Evaluate Food Service purchasing practices.	The district is adequately evaluating food service purchasing practices. The district should be prepared to demonstrate that purchasing changes have been documented.	Implemented
2. Review and document Food Service bid specifications.	While the district has conducted a countywide food fair to allow students to choose preferred foods and integrated these foods into the bid using pre-approved brands and codes rather than generic specifications, not all bid items are prepackaged. For those items that are not pre-packaged and ordered by pre-approved brands and codes, bid specifications must be updated and documented per the recommendation.	Implementation underway
3. Develop and adopt a policy requiring the Purchasing supervisor and one other person verify bid analysis and document this analysis.	The food service supervisor has proposed the adoption of a new procedure for verifying bid analysis that meets the intent of the recommendation. Final board approval is pending.	Implementation underway
4. Identify why vendors are not submitting bids and adjust the request for bid process as necessary.	The district has completed a vendor study and has met the recommendation.	Implemented

### Action Plan 11-9 Improving Inventory Control ..... Implementation underway

Recommendation	Current Situation	Conclusion
1. Until the Food Service inventory is automated and can be regularly monitored, compare inventory reports, production reports, and vendor delivery receipts for each school.	The district hired a new accounting clerk to reconcile inventory and delivery receipts.	Implemented
2. Develop and implement procedures for the receipt, handling, and storage of food items.	The district developed appropriate procedures.	Implemented
3. Reduce the overall inventory presently in the contracted storage facility by half and establish a policy restricting how much inventory individual schools can maintain at any given time.	The district has reduced its commodity inventory by approximately half since September 30, 1999.	Implemented

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**Food Service Operations**

4.	Spot-check the private storage facility to ensure first in first out (FIFO) and pack date information is being noted and monitored to ensure the oldest items are being issued first.	The district conducts an annual review of each state-contracted warehouse and a quarterly on-site monitoring visit.	Implemented
	<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
5.	Conduct an inventory at the private storage facility to ensure record accuracy and the notation of item pack date.	The district conducts an annual review of each state-contracted warehouse and a quarterly on-site monitoring visit.	Implemented
6.	Purchase and install external thermometer readings on freezers to reduce the need for key access.	The district has installed a thermometer and alarm system.	Implemented
7.	Develop and implement a key control policy to restrict access to food items.	The district developed a food service key control policy and is awaiting board approval.	Implementation underway

**Action Plan 11-10  
Improving Equipment Utilization and Maintenance ..... Implementation underway**

	<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1.	Develop a long-range equipment replacement and preventative maintenance plan.	The district reports that the maintenance department has developed a preventative maintenance and equipment replacement plan.	Implemented
2.	Assess the need for existing kitchen equipment and sell or trade unneeded or underutilized equipment.	The district reports that a policy governing the sell or trade of unneeded equipment is being reviewed and as schools are upgraded all other kitchens are given the opportunity to get equipment that would otherwise be auctioned.	Implementation underway
3.	Identify kitchen design flaws that result in increased reliance on disposable items and outline costs to remedy the situation.	While food service staff are now an integral part of design teams and in-service training has been provided on the vertical cutter mixer, the district should be able to demonstrate whether schools have been generally assessed for design flaws that may need to be corrected.	Implementation underway

**Action Plan 11-11  
Improving Meal Production ..... Implementation underway**

	<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
1.	Improve USDA commodity ordering to minimize waste and maximize the USDA commodity allocation.	The district has altered its commodity ordering to ensure that items are used within three menu cycles.	Implemented
2.	Reduce on-hand inventory by half resulting in a reduction in storage costs.	The district has reduced its inventory by approximately half since September 30, 1999.	Implemented
3.	Include serving utensil information and under-production on cafeteria production reports and require the reports be sent to the central office.	The district reports that this information is input into the New Horizons point-of-service automated system and the information is available at will to the central office. Beginning in January 2001, menus will have this information.	Implementation underway
4.	Train all Food Service staff in portion control.	The district reports that all food service employees and managers received portion control training during 1999. The district should be able to show that future employees will receive this same training.	Implemented
5.	Require notation of waste and over-production on the cafeteria site review instrument.	The district has developed a draft cafeteria visitation report document and is awaiting final approval.	Implementation underway
6.	Increase the number of meal recipes available to cafeteria managers. Obtain customer feedback before adopting the recipes for repeated use.	The district reports that a committee of food service managers developed and tested recipes with students and staff in 'cook-offs'.	Implemented
7.	Identify per meal costs and provide cost information to cafeteria managers to allow for alternative meal cost calculations.	When fully operational, the New Horizons point-of-service automation will provide this information.	Implementation underway



## Cost Control Systems

Action Plan 12-1 Internal Auditing .....			Not Implemented
Recommendation	Current Situation	Conclusion	
1. Establish specifications for committee size, qualifications, and length of service.	The board has approved the Charter for the Internal Audit Committee; however, it has not been implemented. Currently, only the superintendent and the board chairman are functioning as the committee. Although requirements for the other committee members have been established, no one has been assigned to the committee.	Not implemented	
2. Develop a mission statement that incorporates committee's overall risk assessment.	Since the committee has not been formed, no mission statement has been developed.	Not implemented	
3. Develop a long-range plan to meet mission objectives.	Since the committee has not been formed, and no mission statement developed, no long-range plan has been developed.	Not implemented	
4. Develop short-range (annual) plans with related time budgets and staffing plans.	Short-range plans have not be developed.	Not implemented	
5. Determine resource needs of Internal Audit Department based on long- and short-term plans.	Plans have not been developed.	Not implemented	
6. Develop performance criteria for the internal audit function based on long- and short-term plans.	Since plans have not been developed, performance criteria also have not been developed.	Not implemented	
7. Develop process for presenting and reporting internal audit plans.	The committee has not been formed. No process has been developed.	Not implemented	
Action Plan 12-2 Project Accounting .....			Implementation underway
Recommendation	Current Situation	Conclusion	
1. Ensure the accuracy of management reports detailing capital outlay activities.	Tracking system using JD Edwards enterprise software is partially operational.	Implementation underway	
Action Plan 12-3 Management Control Methods .....			Not Implemented
Recommendation	Current Situation	Conclusion	
1. Determine the district's position on its commitment and support of strong internal controls.	Pending implementation of JD Edwards enterprise software. Policy review is to be made after implementation.	Not implemented	
2. Develop and maintain detailed procedures manuals for all financial management activities.	Pending implementation of JD Edwards enterprise software. What piecemeal documentation that was observed appears to consist largely of screen prints of various JD Edwards screens, etc. Documentation provided by district would not meet best practice recommendation. Documentation is needed to describe actual tasks and workflow steps performed by employees.	Not implemented.	
3. Identify critical finance processes and develop a cross-training policy.	In process pending full implementation of JD Edwards enterprise software.	Not implemented	
4. Develop a district policy for reporting of suspected improprieties.	Only documentation provided that appears related to this is a computer technology acceptable use policy in development.	Not implemented	
Action Plan 12-4 General Controls .....			Implementation underway
Recommendation	Current Situation	Conclusion	
1. Require all network technicians to report to the Information Systems function.	Based on provided organizational chart, this recommendation has been implemented.	Implementation complete	
2. Through the district's Technology Council, ensure that a common network platform is developed that is suitable for all district functions.	According to district personnel, specifications have been developed. However, these specifications still need to be documented in a consolidated manner.	Not implemented	
3. Require computer programming changes to be reviewed and approved by appropriate Information Services staff. Document review and approval including approval by user requesting the change.	Based on documentation provided, procedures have been developed.	Implementation complete	

## *Progress Report*

### ***Cost Control Systems***

	<b>Recommendation</b>	<b>Current Situation</b>	<b>Conclusion</b>
4.	Require that changes be loaded into production files by employees other than the ones making the changes.	Based on documentation provided, procedures have been developed.	Implementation complete
5.	Establish methodology for allocating time spent on programming changes to be charged to workorders.	Based on documentation provided, procedures have been developed.	Implementation complete
6.	Restrict access of Information Services programmers to data files.	Based on documentation provided, procedures have been developed.	Implementation complete
7.	Establish procedure to notify Information Services of employees who require password status changes due to termination or transfer.	Based on documentation provided, procedures have been developed.	Implementation complete