



February 2005

Report No. 05-04

Miami-Dade County School District Making Progress But Not Yet Eligible for the State's Seal of Best Financial Management

at a glance

On August 21, 2002, the Miami-Dade County School Board voted to implement the action plans in the Best Financial Management Practices Review (OPPAGA Report No. 02-25). OPPAGA developed these action plans to help the Miami-Dade County School District implement the best practices, which would make the district eligible to receive the Seal of Best Financial Management from the State Board of Education.

Since August 2002, the district has made progress on implementing all 124 action plans contained in the original OPPAGA report. The district has fully implemented 67 (54%) of the 124 action plans and partially implemented 57 (46%) other action plans. Thus, while the district has made progress on all action plans, it currently is not eligible for a Seal of Best Financial Management.

By implementing the remaining action plans, the Miami-Dade County School District will be able to further improve and streamline its management, increase its efficiency and effectiveness, and reduce its costs.

Purpose

This report provides the Florida Legislature with information on the status of the Miami-Dade County School District's implementation of action plans included in the Best Financial Management Practices Review published in April 2002.¹

¹ *Best Financial Management Practice Review Miami-Dade County School District*, Report No. 02-25, April 2002.

On August 21, 2002, the Miami-Dade County School Board voted 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 a number of entities, including the Legislature, the Governor, OPPAGA, the Auditor General, and the Commissioner of Education on progress made towards implementing the plan. They also must report any changes in other areas of operation that would affect the district's use of the best practices. The law also requires that OPPAGA annually review a district's practices to determine whether it has started using the Best Financial Management Practices in the areas covered by the action plan.

We based our conclusions in this report on documentation provided by the district, discussions with district staff on the status of action plan implementation, and an in-depth site visit to assess the district's implementation of the action plans.

Background

The 1997 Florida Legislature created the Best Financial Management Practices Reviews to increase public confidence and support for school districts that demonstrate good stewardship of public resources, to encourage cost savings, and to improve district management and use of funds. The best practices, adopted by the Commissioner of Education, 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.

Florida law provides that the State Board of Education award the Seal of Best Financial Management to any district that OPPAGA determines is using the best financial management practices. The seal is effective for five years during which time the district's school board is required to annually report on whether any changes have occurred in policies or operations or any other situations that would not conform to the state's Best Financial Management Practices. The State Board of Education may revoke the seal at any time if it determines that the district is no longer complying with the state's best financial management practices.

The 2002 Legislature directed that OPPAGA contract for a Best Financial Management Practices Review of the Miami-Dade County School District. Based on review field work, we concluded that the Miami-Dade County School District was using 61% (130 of 214) of the best practices adopted by the Commissioner and was not eligible for a Seal of Best Financial Management at that time.² (See Exhibit 1.)

For those areas in which the district was not using best practices, the final report contained 124 action plans that provided detailed, steps 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

² OPPAGA contracted with Berkshire Advisors, Inc., of Austin, Texas, to conduct fieldwork and write the final report. OPPAGA and Auditor general staff monitored fieldwork and reviewed drafts. OPPAGA made the final determination of whether the district was using individual best practices.

the Miami-Dade County School District could improve district operations, save money, and demonstrate good stewardship of public resources. If implemented, the report's recommendations could have had an estimated positive fiscal impact of almost \$510 million over a five-year period.

This report contains our assessment of the district's implementation of the 124 action plans in our original report.³ We based our conclusions in this report on a desktop review of the district's annual self-report, discussions with district staff, an inspection of available documentation provided by the district, and an in-depth site visit, during which we made such tests and observations as necessary to verify the extent of the district's implementation of the action plans.⁴

**Exhibit 1
In April 2002, the District Was Using 61% of the Best Practices**

Best Practice Area (Total Practices)	Is the District Using Individual Best Practices?		
	Yes	No	N/A
Management Structures (12)	3	9	0
Performance Accountability System (5)	0	5	0
Educational Service Delivery (16)	12	4	0
Administrative and Instructional Technology (20)	16	3	1
Personnel Systems and Benefits (15)	8	7	0
Use of Lottery Proceeds (5)	5	0	0
Use of State and District Construction Funds (4)	2	2	0
Facilities Construction (32)	21	11	0
Facilities Maintenance (26)	13	13	0
Student Transportation (20)	9	11	0
Food Service Operations (17)	7	10	0
Cost Control Systems (31)	24	7	0
Community Involvement (11)	10	1	0
All Areas (214)	130	83	1

Source: OPPAGA.

³ This is our second annual follow-up report. In February 2004, OPPAGA issued its first follow-up report, in which we reported that the district had implemented 16% (20 of 124) of the action plans. For more information, refer to [Report No. 04-21](#) entitled: *Miami-Dade County School District Not Yet Eligible for the State's Seal of Best Financial Management*, March 2004.

⁴ We conducted our site visit in October 2004, and supplemented it with follow-up information provided by the district through January 2005.

Overall Conclusions

Since August 2002, the Miami-Dade County School District has fully implemented 54% (67 of 124) and has partially implemented 46% (57 of 124) other action plans. Thus while the district has made progress on all of the action plans, it currently is not yet eligible for the Seal of Best Financial Management.

During the past two years the district has made significant progress in implementing report action plans. The district has fully implemented a majority of action plans in seven areas: management structures, educational service delivery, administrative and instructional technology, personnel systems and benefits, food service operations, cost control systems, and community involvement. The district has begun implementing action plans but made less progress in six remaining areas.

Although district staff has taken a proactive approach in implementing report action plans in many of these areas, more needs to be done

to fully address the performance and costs issues identified in the original report. For instance, the transportation department has either fully or partially implemented all report recommendations but is awaiting installation of software or actions by other district units to fully implement several action plans. The district also has improved its performance accountability systems to establish measurable outcome-oriented goals and objectives, as well as the performance data necessary to establish benchmark and make wide use of performance measures. The district has reported savings to date of about \$66.8 million (or, projected five year savings of almost \$302.2 million, including non-recurring savings). If it continues to implement action plans as well as taking advantage of other cost savings, the district could save an additional \$68.5 million over the next five years.

For the implementation status of action plans by best practice area, see Exhibit 2. For a more detailed presentation, refer to the section entitled "Implementation Status by Best Practice Area."

Exhibit 2

The District Has Fully Implemented 54% (67 of 124) of Report Action Plans

Best Practice Area	Total Action Plans	Status of Action Plans	
		Fully Implemented	Implementation Underway
Management Structures	16	10	6
Performance Accountability System	7	0	7
Educational Service Delivery	7	4	3
Administrative and Instructional Technology	9	7	2
Personnel Systems and Benefits	11	11	0
Use of Lottery Proceeds ¹	0	0	0
Use of State and District Construction Funds	7	1	6
Facilities Construction	9	3	6
Facilities Maintenance	21	3	18
Student Transportation	11	3	8
Food Service Operations	15	14	1
Cost Control Systems	10	9	1
Safety and Security ²	NA	NA	NA
Community Involvement	1	1	0
All Areas	124	67	57
(Percent of action plans)	(100%)	(54%)	(46%)

¹ The original review found that the district was using all best practices relating to the use of lottery proceeds; thus, the original report contained no action plans for that area.

² NA: The Safe Passage Act, [HB 267](#), enacted by the Florida Legislature in 2001, provides an alternative process to assess and improve school district safety and security practices. Thus, the scope of this follow-up did not include safety and security action plans contained in the original report.

Source: OPPAGA.

Implementation Status by Best Practice Area

Management Structures

Our original review found that the Miami-Dade County School District’s management structures needed significant improvement and that the district was using 3 of the 12 best practices for this area. The report contained 16 action plans designed assist the district in meeting best practice standards by improving the efficiency and effectiveness of board operations, updating its operating procedures, assessing its legal costs, reducing operating costs, providing financial management training to board members, finalizing its strategic plan, and linking its strategic priorities to the budget.

Since August 2002, the district has implemented 10 of the 16 action plans. As a result, the district now has a system in place to evaluate the superintendent, improve the efficiency and effectiveness of board meetings, and better evaluate legal services.

The district has partially implemented the six remaining action plans. One of those action plans involved reorganization of the district’s administrative services. In November 2004, the district approved the superintendent’s plan to eliminate 727 administrative positions and save the district about \$35.6 million per year, or about \$178 million over the next five years. After the board approved the superintendent’s re-organization, the superintendent began to make the personnel actions necessary to carry out the re-organization. These efforts were underway at the time this report was issued.

By implementing the other four action plans, the district should be able to improve board member training; maintain current rules, regulations, policies, and procedures; review its organizational structure periodically to ensure economy, efficiency, and effectiveness of operations; and improve its strategic planning process.

The district chose not to implement one other action plan that would have rotated its board meeting times and locations in an effort to boost public attendance at the meetings. Citing logistical costs of moving the board meeting, the district reported that it is experimenting with moving committee meetings around the county. The district also broadcast its board meeting to throughout the district, using its own television station.

Performance Accountability System

Our original review found that the district’s performance accountability system needed substantial improvement and that the district was using none of the five best practices in this area. The report contained seven action plans designed assist the district in meeting best practice standards by establishing an accountability framework, developing performance and cost-efficiency measures, using performance data to assess progress, evaluating programs, and publicly reporting results.

Since August 2002, the district has made significant improvements in its performance accountability system by partially implementing all seven action plans. During the past two years, the district has improved existing management information systems and developed additional systems necessary for collecting, recording, and reporting performance data.

However, the district has much still to do to improve its accountability. When it fully implements the seven action plans in this area, the district should be better able to:

- establish quantifiable goals and objectives for each organizational unit;
- perform benchmark comparisons for non-instructional programs;
- develop and implement a framework for evaluating alternative service delivery;
- develop and implement a system for determining when program evaluations should be made; and

- better disseminate performance data and information on non-instructional performance.

Educational Service Delivery

Our original review found that the Miami-Dade School District was using 12 of the 16 educational service delivery best practices. The report contained seven action plans designed to assist the district in meeting best practice standards and making improvements in its educational programs.

Since August 2002, the district has implemented four and partially implemented the remaining three action plans contained in our original report. For instance, the district has moved many students with disabilities to more appropriate educational settings and has developed and implemented systems to reduce their suspension and expulsion rates. In addition, the district has improved the collection of fees for lost and damaged books and has increased the sale of used books no longer needed by the district. These changes have generated increased revenue of approximately \$500,000 in two years. Finally, the district has reviewed and made changes to its organizational structure and staffing levels to increase efficiency and align staff with the needs of the district. In November 2004, the board approved the superintendent's proposed re-organization, which called for reducing education staffing levels by 176, saving approximately \$10 million annually. At the time this report was issued, these organizational changes were underway.

However, the district will need to take additional steps to fully address the remaining three action plans. For instance, the district has taken steps to reduce placement delays for ESE students and reduce the number of students inappropriately referred for ESE services. However, to fully implement this action plan issue, the district should continue increasing the percentage of students placed within the set timeframes and continue reducing the percentage of inappropriate ESE referrals to meet established goals, and then evaluate

progress quarterly so that it can make changes as needed. In addition, while the district has established measures to evaluate ESE program effectiveness, it has yet not established cost-efficiency measures for the ESE program.

Finally, the district established goals and objectives for each educational program and service in its strategic plan and unit plans adopted in April 2004. However, to fully implement this action plan issue, the district should use the strategic and unit plans it developed to evaluate the strengths and shortcomings of each educational program and service in achieving its goals. The district then will be able to set priorities based on a systematic assessment of where improvement is needed most. However, the district has not yet been able to do this as the strategic plan was adopted recently.

Administrative and Instructional Technology

Our original review found that the district was using 16 of the 19 applicable best practices for administrative and instructional technology.⁵ The report contained nine action plans designed to assist the district in meeting best practice standards for information technology.

Since August 2002, the district has fully implemented seven and partially implemented the remaining two action plans. For instance, the district has developed a comprehensive technology plan, assessed the benefits of implementing a seat management strategy, and assessed and planned for future infrastructure needs.

However, the district will need to take additional steps to fully address the remaining two action plans. For instance, the Office of Information Technology Services (OITS) needs additional information, such as the number of computers at each school site and the total number of technicians at each school, to assess the equitable distribution of workload among

⁵ One best practice relating to establishing appropriate control related to electronic data exchange transactions was not applicable to the district because the district does not use electronic data interchange transactions.

microsystems technicians. In addition, the district has begun but not yet completed implementing initiatives that will enable it to reduce the number of business-critical databases that are not maintained and supported by OITS. Fully implementing these initiatives should result in more efficient business operations, easier reporting capability, and wider availability of important data to more people.

Personnel Systems and Benefits

Our original review found that the district was using 8 of 15 best practices for personnel systems and benefits. The report contained 11 action plans to assist the district in meeting best practices.

Since August 2002, the district has made significant progress in improving its personnel systems and benefits program. It has fully implemented all 11 action plans in this area, including:

- rewarding high employee performance;
- discontinuing incentives for early retirement while initiating improvements to workforce stability;
- improving communications with employees, including analysis of department services;
- advancing toward an automated system for the deployment, strengthening recruiting, and improving compensation for substitute teachers;
- improving the district's personnel records management system;
- developing a strategic plan with performance standards and measures;
- continuing development of organizational structure; and
- increasing employee use of payroll direct deposit.

Use of Lottery Proceeds

Our original review found that the district was using all five best practices for use of lottery proceeds. The final report contained no action

plans to improve the district's use of lottery proceeds.

Use of State and District Construction Funds

Our original review found that the district was using two of the four best practices in this area. The report contained seven action plans designed to help the district in meeting best practice standards. These include steps to design an integrated data system to provide a single source of information on building inventories, inspections, project funding, expenditures and contractor performance. In addition, the district needed to improve tracking of its use of two mill tax funds transferred to maintenance, and consider alternatives to construction and other innovative strategies to provide student stations in the short term. Finally, the district needed to establish procedures for linking post-occupancy data such as maintenance costs and life cycle studies back to the planning office to improve future designs.

Since August 2002, the district has fully implemented one action plan and partially implemented the remaining six action plans contained in our original report. For instance, the district has made significant progress in tracking its construction projects by integrating 80 construction data repositories to provide a central source of project information for managers to track financial data by project number for project budget, commitments, encumbrances, expenditures, and balances. The improved capital project tracking system has enhanced transparency and redundancy in the capital construction budget office.

However, in order to implement some of the remaining action plans, the district will need to continue its work toward developing a fully integrated web-based building management system. This will provide a feedback loop of life cycle cost and repair data to the Facilities Planning and Standards Office to improve future design.

The district also should take additional steps to address the remaining action plans relating to

alternatives to relieve overcrowding. The district's overcrowding problem is now so acute it has few options to avoid construction particularly in rapidly growing South Dade County where it is predicted to have a shortage of 117,012 student stations by 2009. To begin meeting this shortfall, the district has begun an ambitious construction program to use almost \$1.19 billion in previously uncommitted construction funds. Since arriving in July 2004, the district's new administration has undertaken steps to jumpstart its school construction program to add 15,000 student stations at 50 school sites by August 2005. It plans to do so by adding student stations on existing campuses through a construction program that relies on quick, economical modular construction. To address its most immediate overcrowding issues, the district also should consider additional strategies such as expanded use of year round schools, maximizing the use of charter schools, and pursuing public/private partnerships for leasing sites and cooperative agreements with Miami-Dade College.

In addition, the district should implement a sales tax exemption program for purchasing construction materials. Based upon the district's proposed five-year capital plan construction budget of just under \$1.19 billion, assuming one-third of the construction budget is for materials, the district could save just over \$23.5 million over the next five years.

Facilities Construction

Our original review found that the district used 21 of the 32 best practices for facilities construction. The final report contained nine action plans designed to assist the district in meeting best practice standards by improving information management, creating a planning department, and improving support for project management.

Since August 2002, the district has fully implemented three and partially implemented the remaining six action plans contained in our original report. For instance, the district has reactivated its School Site Planning and

Construction Committee to assist with long-range planning, implemented an aggressive construction program, improved project tracking, and established procedures for orienting users to new facilities.

However, the district will need to take additional steps to fully address the remaining six action plans. The district recently has improved project tracking, and is training project managers to use the system, but follow up on inspection deficiencies and project closeout remain weak areas. In addition, 26 project managers handle more than 750 projects. This leaves little time for hands-on management.

The district's accountability for individual projects is also reduced through fragmentation of the construction program into numerous departments and layers of management, so that no single person is responsible for overall program outcomes. Also, currently only one person is assigned to post-occupancy evaluations and there is no feedback to the planning department for future improvement. The district needs to improve overall construction program processes to integrate and infuse quality and management accountability into the system, and staff the program appropriately.

The new administration's reorganization plan presented to the board on October 20, 2004 addresses many of our concerns by flattening the organization structure and redefining the roles and responsibilities of the planning and construction department. In addition to adopting program-wide goals, the new Office of School Facilities is now staffed by interdepartmental teams assigned to each of the six regions. The regional team management concept directs managers of units within departments to become regional team leaders, accountable for their particular division's role. The existing workforce will be deployed to one of six regional offices. The reorganization plan outlines the following goals for the facilities program:

- perform a system-wide needs assessment and comprehensive five- and ten-year capital plans;
- reduce the backlog of work order by a minimum of 25% annually; and
- develop and implement procedures and project tracking systems to ensure implementation of the five-year capital plan in a timely and cost effective manner.

The emphasis on assessing needs, creating realistic capital plans to meet those needs, developing standardized prototypes and increasing individual accountability for the success of projects should move the district closer to meeting all of the facilities construction best practices.

Facilities Maintenance

Our original review concluded that the district was using 13 of the 26 best practices in this area. The final report contained 21 action plans designed assist the district in meeting best practice standards. These include developing standards for maintenance worker productivity, making more effective use of information from the work order management system as a management tool, utilizing zone mechanics more effectively, and developing a performance appraisal process for maintenance workers.

Since August 2002, the district has fully implemented 3 and partially implemented the remaining 18 action plans. For example, the district has solicited feedback from customers and stakeholders on maintenance work performed establishing a feedback loop for continuous improvement. The district also has taken an effective approach to resolving custodial supervision on the second shift when it is crucial for the custodians to clean the schools more thoroughly for the next day's use.

However, the district will need to take additional steps to fully address the remaining 18 action plans. For instance, Facilities Maintenance should address longer term maintenance planning in the five-year work plan and tie this to budgeting and strategic

planning to eliminate the backlog of deferred maintenance as well as initiate a more active preventive maintenance program. The district also should address its lack of a comprehensive information management system containing assets and condition of these assets as well as planning using this system. In addition, the district should revisit its custodial and maintenance staffing formula and productivity standards as part of the reorganization effort to more efficiently and effectively manage the entire maintenance program.

Student Transportation

Our original review found that the district was using 9 of 20 best practices for transportation. The final report contained 11 action plans to assist the district in meeting best practice standards. These included by improving bus routing through the use of computerized routing programs, establishing an accountability system, and analyzing opportunities to expand the outsourcing student transportation and vehicle maintenance.

The district's department of transportation has taken a proactive approach in implementing report action plans and has either fully or partially implemented all report recommendations. In several cases, the department has made significant progress but is awaiting installation of software or actions by other district units to fully implement action plans. Since August 2002, the district has fully implemented three action plans in this area by implementing several report recommendations, including

- centralizing the routing staff currently located at each of the transportation centers to improve the efficiency of designing routes that overlap the geographic areas, improve route planning staffing efficiency, and to ensure consistent adherence to district routing standards;
- instituting a complaint monitoring system to log and summarize the concerns of parents, schools, and the community, and to document the efforts to resolve these

- concerns and using this information to make organizational improvements;
- maintaining turnover statistics for bus drivers and other job classifications and conducting exit interviews with employees to identify ways to reduce turnover rates;
- decentralizing the bus driver job application and interview process to make it more convenient for prospective employees;
- reducing the number of mechanics and managers it employs based on staffing allocation formulas and district workload; and
- reducing unnecessary bus driver overtime.

The district has partially implemented the remaining eight transportation-related action plans. Many of these action plans are contingent upon the full implementation of the district's computerized routing system and its fleet management information system both of which were being installed during our October 2004 site visit. When the new system is operational, the district will be able to better assess and increase the efficiency of its bus routes using its computerized routing system. In addition, the district's new fleet management system will provide the data needed to address several recommendations such as analyzing the cost-effectiveness of its bus replacement cycle and making sure that the district is reimbursed for all replaced parts that are under warranty.

Food Service Operations

Our original review found that the district was using 7 of 17 best practices for food services. The report contained 15 action plans to assist the district in meeting best practices.

Since August 2002, the district has made significant progress in improving its food service program by fully implementing 14 action plans in this area by completing several report recommendations, including

- hiring a professional food service director;
- eliminating outside vendors from several high schools;

- conducting surveys of program stakeholders and implementing improvements as a result;
- developing more accurate food cost information and applying this information to menu improvements;
- improving program financial information availability for managerial decision making and used it to develop strategic plans;
- improving contracting and procurement methods to reduce program costs, improve services, and expanded use of USDA commodities; and
- improving timeliness of federal claim submissions.

The district has partially implemented the one remaining action plan that focuses on reducing labor costs through improving performance standards and resolving organizational authority and responsibility issues. The district has made some progress in this area by reviewing its menu items to reduce costly scratch cooking, and raised some standards for productivity.

However, one of the most significant challenges for the district's food service program has been to increase its cost efficiency, a key indicator of which is meals per labor hour. Under the district's site-based management approach, over time, school cafeterias have become overstaffed, which has contributed the program's relatively high operating costs. A major reason for the overstaffing is that principals manage cafeteria employees but are not held accountable for efficient delivery practices. In contrast, the food service director is accountable for financial viability of the program, including efficiency, but has no authority for staffing school cafeterias. Using industry standards for comparably sized school districts, OPPAGA estimates that more efficient staffing practices could eventually increase the district's labor efficiencies about \$3 to \$4 million per year beyond the current efforts of program management.

To significantly improve the labor efficiency of its food service program, the district should better delineate the roles and responsibilities of school principals and the food service program for minimizing the amount of labor needed to produce and serve meals and improving efficiency. By doing so, the district's food service program goals and standards should be more readily communicated and achieved, career progression and employee development could be broadened, and food service evaluations could be used more consistently throughout the district to promote better accountability and efficiency. Clarifying these roles should enable the district to establish more efficient labor standards, clearly affix responsibility, and improve accountability for efficient practices.

Cost Control Systems

Our original review found that the Miami-Dade County District School District had generally established adequate cost control systems and used all best practices related to internal auditing, purchasing, and payment processing. Overall, the district was using 25 of 31 best practices for this area. The final report contained 10 action plans to assist the district in meeting best practice standards in asset management, inventory management, risk management, and financial management.

Since August 2002, the district has fully implemented 9 of the 10 action plans. The district is still in the process of implementing the remaining action plan. This plan recommended that the district implement a cost accounting system for construction projects so that the district could easily track the money spent on contracts, determine if the contractors were within budget, and were meeting other compliance requirements. During the 2003-04 fiscal year, district staff began a new project number application. Concurrent with this new application, district staff reviewed accounting records and made changes as necessary to report costs by project number and location. This review is ongoing during the 2004-05 fiscal year. The district is now able to track project budget,

commitments, encumbrances, expenditures, and fund balance by project. Facilities staff conducts weekly reviews to ensure that project accounting information is accurate. The district intends to implement the new long-term application in phases and the first phase went into production in September 2004. The district expects to complete implementation of the new long-term application in December 2005.

Safety and Security

The Safe Passage Act, [HB 267](#), enacted by the Florida Legislature in 2001, provides an alternative process to assess and improve school district safety and security practices. Safe Passages relies on a revised set of best practices, and includes annual district assessments and public reporting of recommendations, strategies, and actions for improving school safety. This process was intended to replace the safety and security component included in the Best Financial Management Practices Reviews. Thus, the scope of this follow-up did not include safety and security action plans.⁶

Community Involvement

Based on our initial review, we found that the district was using 10 of the 11 community involvement best practices. The final report contained one action plan designed to enable the district to use data included its reports to assess progress and identify improvements and cost savings. The district has implemented this action plan, and it now meets the best practice standards in this area.

⁶ More information on the Safe Passages Act can be found on OPPAGA website at the following World Wide Web address: www.oppaga.state.fl.us/school_districts/safety/schoolsafety.html.

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 www.oppaga.state.fl.us/

The Florida Legislature

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- [Florida Government Accountability Report \(FGAR\)](#) is an Internet encyclopedia of Florida state government. FGAR offers concise information about state programs, policy issues, and performance.
- [Best Financial Management Practices Reviews of Florida school districts](#). In accordance with the *Sharpening the Pencil Act*, OPPAGA and the Auditor General jointly conduct reviews to determine if a school district is using best financial management practices to help school districts meet the challenge of educating their students in a cost-efficient manner.

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