

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3	Action #4
1-1	Continue to evaluate potential opportunities for additional shared services with other governmental agencies and private organizations.	Scott Lempe	Continuing	Currently working with County staff on two opportunities--Athletic field use and energy management	January - April 2013. Presented options related to Parks and Recreation to the January 2013 Convocation of Governments. Completed two half-day sessions with the new Assistant county administrator and County Facility Director to familiarize them with challenges and options. Long Range Planning has identified the players to select the best "bad examples." Once selected we'll discuss options and solutions.	November 2013 - Long Range Planning has worked with county staff to identify areas in the county that have little or no immediate access to parks facilities but where an existing school may be able to provide some access. We are now working with the county to articulate what a joint use agreement might look like.	December 2014 - We continue to focus on shared services where ever possible. Recent examples include: 1) South County Transportation Depot. Interlocal agreement with SCGOV SCAT services to share the south county depot for both parking and fuel. 2) Suncoast Technical College North Port. SCGOV also plans a second library in North Port. Both elected bodies have agreed to build those two facilities as a joint venture—with a focus on sharing property, spaces, and a design team. 3) Venice Performing Arts Center. We held the grand opening for a state of the art, 1072 seat performing arts center last month—a facility made possible through a collaboration between the City of Venice and the School Board. 4) A three-way partnership with the School Board, SWFWMD and SCGOV Estuary to clean up and improve the waterways that run along and through the campus of SHS. 5) Comcast. We renewed our agreement with Comcast for another five years. The agreement is made fiscally possible as a result of a partnership between the School Board, SCGOV, and the City of Sarasota where we each pay for our linear miles of cable; 6) Food and Nutrition Services Department partnered with All Faiths Food Bank to expand our summer feeding program. As a result, we were able to increase the number of meals served and sites available —including three sites in Desoto County.

FINDING

The administration has developed and the board has approved a variety of inter-local and other community-based organization agreements that support sharing services and increasing the utility of resources.

Exhibit 1-6 shows a listing of current activities that are the result of developing shared services, resulting in a prudent use of tax revenues.

**EXHIBIT 1-6
SARASOTA COUNTY SCHOOLS
INTERLOCAL SERVICES AND COMMUNITY COOPERATIVE ACTIONS
NOVEMBER 2011**

- School Facility Planning (signed by all six governmental agencies in Sarasota County)—this agreement lays the groundwork for concurrency, school siting, and a myriad of school planning topics.
- Network and Security—Sarasota County staff provide IT network and security services to the Board.
- Server Hosting—Sarasota County government is hosting Board servers in a hardened data center. We share the rent and costs of operations and benefit from both a hardened facility but one that is routinely backed up.
- Vertical Construction—an agreement between the Board and Sarasota County government under which a School Board project manager is overseeing county government vertical construction. County pays us based on hours worked.
- North Port Sidewalks—an agreement under which a Board Project Manager, along with the general contractor who built Atwater Elementary, is using City of North Port dollars to install sidewalks in the area near Atwater.
- Venice Performing Arts Center—City of Venice agreed to fund the difference in cost between a HS auditorium and a Performing Arts Center. The city has allocated \$7.5 million to this project at Venice High School leading to a facility shared by HS students and local performing arts groups.
- North Port Performing Arts Center and Music Suite—The Performing Arts Center at NPHS was funded collaboratively between the Board and the City of North Port—facility is now joint use. The music suite was built on school board property but with city funds. The suite provides a home for local performing arts groups close to the Performing Arts Center. The Board maintains the facility but bills the city for hours worked.
- Fiber—The Board, City of Sarasota, and Sarasota County have a formal relationship with COMCAST to access the fiber ring. We share the costs of the ring based on the percent of the total linear feet of ring unique to us.
- Transportation. Formal relationship with Charlotte County Schools to service families in far south county (Englewood). Students attend our elementary school but middle and high in Charlotte County. We each transport our own students across county lines.
- SROs. North Port, Venice, and the County all provide sworn law enforcement presence in our high schools (Venice at no cost).
- Crossing Guards. Each municipality funds crossing guards to facilitate walking students where traffic dictates.
- Shared Staff Use. We currently have a draft agreement with the County to allow us to use each other's staff or resources when workload dictates. We've started these conversations in the areas of plan review, building inspection, alarm monitoring, planning, and energy management. While not yet finalized this agreement has a lot of potential to help both parties balance workload.
- Ringling College of Art and Design. The original 1926 Sarasota High School building was beyond its useful life and more costly to bring up to 21st century standards than the Board could afford. Through a collaborative and competitive process with the community we ultimately leased the facility to the Ringling School. Once renovated (at their cost) the facility will act as a combination art museum and a place for artists to practice their craft.
- Shared fueling sites. We share our fuel depots and sell fuel to the Sherriff, County fire, EMS, and Animal Control.
- CDL training. We currently share CDL and motorcycle training course in Osprey with the County.
- EVOC. The Board leases property from the City of North Port that is currently used as Pursuit Training (Emergency Vehicle Operations Course) Other governmental agencies use this facility—both the course and the training facilities.

Source: SCS Operations Division, November 2011.

At the time of this review, the COO was developing prototype interlocal agreement language designed to permit the district and other entities to expand cooperative use of services and facilities as opportunities occur. Economic conditions and needs for more efficient and economical operations dictate an expansion of this activity. **Exhibit 1-7** shows the prototype interlocal agreement under consideration that can provide a contractual means for expanding such activity.

**EXHIBIT 1-7
SAMPLE GENERIC INTERLOCAL AGREEMENT**

INTERLOCAL AGREEMENT
FOR SHARED UTILIZATION
OF PERSONNEL SERVICES

THIS AGREEMENT is made and entered into by and between Sarasota County, a political subdivision of the State of Florida, hereinafter referred to as "Sarasota County," and the School Board of Sarasota County, Florida, a body corporate under the laws of the State of Florida, hereinafter referred to as the "School Board."

WITNESSETH:

WHEREAS, Sarasota County and the School Board, hereinafter referred to collectively as "the Parties," are authorized to enter into Interlocal Agreements, pursuant to Chapter 163, Florida Statutes; and

WHEREAS, the Parties are now experiencing severe revenue shortfalls resulting in staff reductions; and

WHEREAS, the Parties desire to maintain quality services in the face of budget reductions and state mandated cutbacks; and

WHEREAS, during previous periods of need or emergency the Parties have informally assisted each other and now wish to formalize that process; and

WHEREAS, the Parties recognize the need for mutual cooperation to fulfill their responsibilities to the citizens they mutually serve; and

WHEREAS, the Parties recognize that from time to time there may be opportunities to fill workload peaks and valleys with the personnel assets of the other and save taxpayer dollars; and

WHEREAS, the Parties desire to enter into an Interlocal Agreement providing for said cooperation between the Parties;

NOW, THEREFORE, in consideration of the mutual covenants and obligations contained herein, Sarasota County and School Board, hereby agree as follows:

1. **PURPOSE:** The purpose of this Interlocal Agreement is to provide for the reciprocal use of personnel so that the Parties may assist one another in fulfilling their respective duties, as needed.

EXHIBIT 1-7 (Continued)
SAMPLE GENERIC INTERLOCAL AGREEMENT

2. **DELEGATION:** The School Board hereby delegates to the superintendent of Schools and the Board of County Commissioners of Sarasota County hereby delegates to the County Administrator the authority to share personnel and agree to both the conditions and frequency of service of such shared personnel.
3. **REQUEST FOR SERVICES:** Any request for services pursuant to this Agreement shall be made in writing, which shall include email, to the designated contact person for each jurisdiction. Each request shall contain at least the following information:
 - a. The request shall detail the nature and scope of work to be performed, including the location of the work to be performed, the expected duration of the work, and the time frame in which the work is expected to be completed.
 - b. If travel is required, the receiving party shall provide local area maps and/or directions to the sending party.

The party receiving the request to provide services shall have the sole discretion whether to grant the request and provide the services. Such determination shall be based upon the receiving party's workload and the availability of qualified personnel and shall be communicated to the requesting party within five working days.

4. **REIMBURSEMENTS:** Each party shall pay the other all costs associated with the work performed by the sending party's personnel under this Agreement.
 - a. All operating expenses in the performance of services under this Agreement will be based on the operating budget of the sending party in place at the time of rendered service.
 - b. Calculations will be based on an expressed per minute and hour rate constituting the actual cost, including travel time, and will include all salary and benefits of the personnel performing the services.
 - c. All associated travel costs, including mileage, will be calculated at the rates of the sending party in place at the time of rendered service on a per mile basis including travel from the sending party's home office.
 - d. Upon completion of the requested services, the sending party shall invoice the receiving party for all associated costs in performing said services based on the rates authorized and calculated herein. The invoices shall be detailed as to the nature of the services performed with time and associated costs listed as line items.
 - e. The receiving party shall remit payment of the invoiced amount to the sending party in accordance with Sections 218.70 and 218.80 Florida Statutes, the Florida Prompt Payment Act.
5. **ENTIRETY AND AMENDMENT:** This Agreement embodies the entire agreement between the Parties and shall be amended or modified only by an instrument of equal formality executed by all Parties.

**EXHIBIT 1-7 (Continued)
SAMPLE GENERIC INTERLOCAL AGREEMENT**

6. **APPLICABLE LAW:** This Agreement and the provisions contained herein shall be construed, controlled and interpreted according to the laws of the State of Florida.
7. **ASSIGNMENT:** This Agreement shall be binding on the Parties, their representatives, successors and assigns. No party shall assign this Agreement or the rights or obligations hereof to any other person or entity without the prior written consent of the other parties.
8. **THIRD PARTY BENEFICIARIES:** This Agreement is solely for the benefit of the Parties hereto, and no right or cause of action shall accrue upon or by reason thereof, to or for the benefit of any third party not a party hereto.
9. **DISPUTES:** Any disputes involving litigation between the Parties shall be subject to the provisions of Chapter 164, Florida Statutes.
10. **TERMINATION:** This Agreement may be terminated, without cause, by any party upon thirty (30) days prior written notice to the other parties.
11. **SEVERABILITY:** If any part of this Agreement is found invalid or unenforceable to any court, such invalidity or unenforceability shall not be deemed to affect the other parts of the Agreement, so long as the rights and responsibilities of the Parties are not materially prejudiced and the intentions of the Parties continue to be in effect.
12. **EXECUTION:** This Agreement shall be executed in duplicate, with each fully executed copy treated as an original.
13. **EFFECTIVE DATE:** This Agreement shall take effect upon signature by both parties.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their respective undersigned duly authorized officers, attested to by respective Clerks and its official seal affixed, as of the dates set forth below.

Source: SCS office of Chief Operations Officer, November 2011.

Some districts, such as the Williamsburg-James City County, James City Service Authority, and WJCC Division with the City of Williamsburg, Virginia, joined in a proposal to improve the coordination of public services. The proposal included a series of steps along with a statement of expectations. The list of potential shared services included:

- Building Maintenance
- Capital Projects Management
- Courier and Mail Services
- Data Processing
- Grounds Maintenance
- Records Management
- Risk Management
- Social Workers
- Staff Development
- Surplus Property/Storage
- Telecommunications
- Vehicle Maintenance

- Workers' Compensation

Comprehensive update reports were provided as discussions progressed and a complete update was developed.

MGT supports this concept and believes that shared services in other areas can lead to further efficiencies and cost savings.

RECOMMENDATION 1-1:

Continue to evaluate potential opportunities for additional shared services with other governmental agencies and private organizations.

Continued development of cooperative activity with other governmental agencies and the private sector is clearly warranted.

MGT consultants believe that task groups organized by functional area can develop acceptable shared and cooperative services proposals for consideration. Minimally, MGT recommends considering the following groups:

- Custodial services and grounds keeping
- Vehicle maintenance
- Risk management
- Cooperative purchasing and materials distribution
- Educational services for alternatively placed students
- Joint use of facilities and equipment

Task group members should include professionals and laymen with functional area expertise. Although the district already has some joint or cooperative activity within these functional areas, additional opportunities may be identified with careful study.

FISCAL IMPACT

This recommendation can be implemented with existing resources and at no additional cost. However, implementation will take considerable meeting and planning time which cannot be accurately estimated.

Recommendation Progress Report

(on the following pages are detailed descriptions of the finding, recommendation and fiscal impact)

No.	Contact Person	Current Status	Action #1
1-2	Lori White	Completed	Jan 2013 - May 2013 An Induction Program for new administrators has been designed and implemented. This program will serve as a model for the board orientation program for newly elected members.

FINDING

New board members attend orientation meetings sponsored by the Florida School Boards Association (FSBA); however, no formal local orientation program is provided to acquaint them with local district organization, school facilities, or to provide a comprehensive understanding of board roles and responsibilities and the many details associated with carrying out their responsibilities.

Board Policy 2.11 Orientation of Board Members, requires the superintendent to provide a newly elected board member with copies of Florida school laws, State Board of Education rules, School Board rules, the current budget for the district, and other materials as deemed appropriate by the superintendent. However, this policy does not fully address all matters of importance for a member of the board to fully carry out their responsibilities and understand the inner workings of the school system.

The FSBA meetings and their various orientation sessions focus primarily on state-related matters and the overall roles of board membership rather than local issues; however, the FSBA sessions do meet the Florida training requirements for board members. Additionally, FSBA provides all training for board members to achieve Master Board status, which the SCS School Board has accomplished.

Best practices suggest that a comprehensive local orientation program that introduces the new member to key staff, school-level personnel, and the functional areas of the district is essential to contributing to new board member effectiveness.

Most board attendees report that FSBA training sessions are invaluable and necessary to meeting their obligations as board members.

RECOMMENDATION 1-2:

Develop a comprehensive local school board orientation program for newly elected members.

Implementing this recommendation should result in the development of a comprehensive local new board member orientation program. The local orientation program should begin as soon following the November installation meeting and after attendance at the December joint meeting of FSBA-Florida Association of District School Superintendent's (FADSS) as is feasible.

The program should cover the following topics in detail over several sessions to permit a more complete understanding of organizational and policy matters:

- Organization of the board, rules of order including parliamentary procedures, procedures for obtaining information, establishment of the meeting agenda, and other operational matters. This is designed to reinforce the orientation provided by FSBA.
- Organization of the district, including key administrative and staff personnel that can provide assistance to board members upon request.
- Complete tour of district office, selected schools and support facilities.
- The role of the board member as reflected in Florida state law, local policy, and other controlling regulations and best practices. The National School Boards Association (NSBA) and FSBA can provide valuable information for this portion of the orientation for review purposes.
- A review of important documents, including (but not necessarily limited to) the policy and procedures manuals, employee handbooks, student code of conduct, pupil promotion guidelines, and similar documents describing district and state student matriculation requirements.
- A review of the district's planning documents and processes related to their development.
- A review of the district's budget and associated development and adoption timelines, including the board's fiduciary responsibilities under Florida law and regulations.
- A calendar of important dates and deadlines for board actions, including the approval of employee contracts, establishment of the staffing plan for each year, budget review and approval (including understanding the TRIM requirements), review of the student code of conduct, and other required matters.

- Interlocal with other agencies and cooperative agreements with private organizations.
- Other important local items.

The orientation program should be designed as a series of meetings that allow participants to assimilate information in an orderly and systematic fashion that avoids overloading participants with too much information at any one session.

Accomplishment of this recommendation should lead to involvement by the established board development program, in conjunction with the FSBA. Planning for implementing this recommendation should be accomplished prior to the next election and swearing-in of any new board member(s).

FISCAL IMPACT

This recommendation can be implemented with existing resources and at no additional cost. It is estimated that the superintendent, board chair, board and superintendent's administrative secretaries, and the superintendent's cabinet can accomplish the development of the orientation program in approximately six hours, and that the board can review and approve the program within the span of two board meetings.

Recommendation Progress Report

(on the following pages are detailed descriptions of the finding, recommendation and fiscal impact)

No.	Recommendation	Contact Person	Current Status	Action #1
	Chapter 1 District Governance and Administration			
1-3	Review and approve the superintendent's recommended guidelines for implementing further reductions in operating revenues.	Lori White	Completed	February - April 2013 The Superintendent's recommended guidelines for implementing further reductions in operating revenues have been reviewed and approved.

FINDING

The superintendent uses a series of cardinal principles to guide decision making processes for developing a balanced budget for presentation to the board when revenues are significantly reduced.

Florida's constitution requires that school boards must adopt fiscally balanced budgets and may not borrow funds for continued operations other than the securing of Tax Anticipation Notes (TANS) for the purpose of meeting operating expenses until the receipt of current tax revenues. SCS has maintained fund balances that have eliminated the need for securing TANS.

Chapter 3.0, Financial Management, includes a discussion of the reductions in funding that have resulted in the administration's developing measures to ensure preparation of a balanced budget for the board's approval.

The guidelines that the superintendent may employ should further substantial reductions occur include the following in order of priority:

- Utilization of fiscal reserves in excess of the limits required by law and local policy.
- Further staff reductions above those implemented the last three years with a focus on minimizing classroom impact.
- Controlling or reducing costs for salaries and benefits; two-day furloughs and no step increases have been implemented for 2011-12.

RECOMMENDATION 1-3:

Review and approve the superintendent's recommended guidelines for implementing further reductions in operating revenues.

Implementing this recommendation should involve a series of important immediate administrative and board steps including:

- Administratively develop a series of prioritized actions designed to off-set anticipated revenue reductions.
- Divide discussed actions into those requiring modification of labor agreements and other actions.

- Meet with the board chair to review all prioritized proposed actions and determine those that must be discussed in a board closed executive session in preparation for collective bargaining. In the executive session affirm priorities and commit to supporting the negotiation processes.
- In concert with the board chair, establish a work session to discuss non-negotiable proposed actions; in the work session review, revise, and approve the superintendent's prioritized actions.

FISCAL IMPACT

This recommendation can be implemented with existing resources and at no additional cost. Estimates of the amount of time to complete this recommendation cannot be made because of the complexity of the potential issues and uncertainty as to the status of operating revenue for 2012-13.

Recommendation Progress Report

(on the following pages are detailed descriptions of the finding, recommendation and fiscal impact)

No.	Recommendation	Contact Person	Current Status	Action #1
	Chapter 1 District Governance and Administration			
1-4	Develop and implement cross training for key board and superintendent support positions.	Lori White	Continuing	August 2012 -Two administrative assistants have volunteered to receive training with the E-agenda system to serve as temporary replacement School Board secretaries.

FINDING

The administrative secretaries serving the board and the superintendent are not cross-trained nor are other district support personnel fully trained to assume their responsibilities. This situation could easily result in disrupting the preparations and handling of related board meeting activity.

One other secretarial position is prepared to cover board meetings in the absence of the board's administrative secretary; however, this will only provide for very short-term, limited coverage.

This situation is further complicated by the elimination of the superintendent's administrative assistant position in response to revenue reductions which resulted in the reassignment of duties to the two current administrative secretarial positions.

Effective and efficient practices in both the public and private sectors suggest that key operational positions in a large organization should be cross-trained to ensure that short and longer term absences can be managed with a minimum of disruption.

RECOMMENDATION 1-4:

Develop and implement cross-training for key board and superintendent support positions.

Implementation of this recommendation should result in cross-training the two administrative secretarial positions assigned to the superintendent's office. This should result in each position trained to effectively carry out all primary responsibilities assigned to the other position.

Additionally, another district secretarial position should be identified and cross-trained to the administrative secretary serving the COO to ensure those important support functions are provided in the event of a prolonged absence.

The assistant superintendent for human resources could identify the additional secretarial position to be cross-trained to the COO's administrative secretary's responsibilities and could oversee the scheduling of all cross-training.

FISCAL IMPACT

This recommendation can be implemented at no additional cost to the district; however, it will require cross-training personnel to carefully schedule their time to coordinate needed activity.

Recommendation Progress Report

(on the following pages are detailed descriptions of the finding, recommendation and fiscal impact)

No.	Recommendation	Contact Person	Current Status	Action #1
	Chapter 1 District Governance and Administration			
1-5	Implement actions designed to reduce superintendent position turnover.	Lori White	Continuing	The Board continues to support open communication and demonstrates respectful discourse during workshops and meetings.

FINDING

The Sarasota School Board has employed six regular and three interim superintendents since December 1985, a total of nine executive officers. This rate of turnover can have an overall adverse effect on the district and its management, particularly during periods when very difficult decisions must be prepared and managed.

Exhibit 1-8 shows the superintendents employed by the board since December 1985, a period of 26 years.

**EXHIBIT 1-8
SARASOTA COUNTY SCHOOLS SUPERINTENDENTS
DECEMBER 1985 – DECEMBER 2011**

SUPERINTENDENT	YEARS OF SERVICE	STATUS
Charles Fowler	10.5	Regular
Gene Witt	.5	Interim
Thomas Gaul	4.0	Regular
Gene Witt	.5	Interim
David Bennett	1.0	Regular
Wilma Hamilton	3.0	Regular
Gene Witt	.6	Interim
Gary Norris	4.0	Regular
Lori White	3.5	Regular

Source: Prepared by MGT of America, Inc. from SCS office records, December 2011.

Disregarding the longest and shortest years of service, overall, the superintendent terms of employment average just over three years, consistent with the national average.

RECOMMENDATION 1-5:

Implement actions designed to reduce superintendent position turnover.

Implementation of this recommendation should involve a series of important steps including:

- Appointment by the board of a three-member ad hoc committee composed of two community members and one SCS executive administrator to examine options and prepare a draft recommendation for the board’s approval and incorporation into policy/procedures.
- Review of the superintendent’s contract and collection of other school system’s contracts for comparison purposes.

- Review of the board's superintendent performance assessments for the previous 15 years.
- Examination of data/information related to superintendent retention that should be obtained from various sources including: American Association of School Administrators (AASA), NSBA, FADSS, FSBA, and other school systems.
- Develop a documented history of the reasons previous superintendents have resigned including a review of the political rational/implications of such resignations and departures; prepare recommendations for the board to consider in reducing the superintendent turnover rate.

Such actions should lead to developing a method for the board to monitor superintendent job satisfaction as well as performance so as to be able to take measures to reduce attrition. Implementation of such a program should have the result of stabilizing district leadership, supporting the implementation of important short- and long-term planning initiatives, and providing the community with assurances that effective leadership is a first priority for the education of the district's students.

FISCAL IMPACT

This recommendation can be implemented with existing resources and at no additional cost.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3
1-6	Increase the usefulness of the online policy manual through a subject matter index, revised (key-word) topic search capability, and hyperlinks to referenced documents.	Gary Leatherman	Continuing	Key word topic search is operational and linked to applicable policy sections. Subject matter index has been created.	April 18, 2013 Hyperlinks to State Legislature and Department of Education sites to access referenced statutes and rules have been created. Development of links to referenced district department procedures is in progress.	December 1, 2014 Procedure documents have been identified and located. Hyperlinks are being created to provide direct access from online policy document to corresponding procedures. Process is approximately 50 percent complete.

FINDING

While the policy manual is comprehensive and meets basic best practices constructs the web-based version does not have a systematic subject or topic search tool that identifies all provisions that may be needed. This lack can cause the casual user to expend considerable time to locate needed information or miss important provisions.

The web-based version does include a key-word search tool; however, consultants' search for some topics resulted in incomplete information yield.

The table of contents for each of the nine chapters lists the titles of each policy; however, the title does not always provide the researcher with adequate information to guide understanding all of the topics addressed within the policy. A specific example of this situation exists if the researcher is searching for all provisions relating to the use of the social media. Policy 8.60, Telecommunication Plan and Electronic Communications, contains an indirect reference to the issues. A search of the Code of Student Conduct may reveal further information. The result is a less than effective search for important policy information.

This situation can be resolved by developing a web-based subject matter index and search tool.

The policy manual contains notations to designate if a provision requires the development of a procedural or required document. The affixing of the plus (+) sign indicates that this is a requirement. The addition of a hotlink to the required document would also facilitate search activity.

RECOMMENDATION 1-6:

Increase the usefulness of the online policy manual through a subject matter index, revised (key-word) topic search capability, and hyperlinks to referenced documents.

Implementing this recommendation should result in creating a more user friendly method for locating policy provisions and related information, thus increasing employee and other users' efficiency.

FISCAL IMPACT

This recommendation can be implemented with existing resources with the web master resources of the communications department and at no additional cost. Implementing this recommendation will involve the time and efforts of communication department personnel and support from other departments.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2
1-7	Amend Board Policy 8.60 with specific reference to social media use or develop a policy to govern student and employee use of social media.	Gary Leatherman	Completed	Proposed recommendation to be reviewed by Technology Advisory Committee.	February 18, 2014 School Board adopted Policy 5.381: Student Use of Social Media and Policy 6.322: District-related Social Media Accounts to prescribe appropriate use of social media by students and staff respectively. The Communications and Informational Technology departments created and distributed comprehensive guideline documents to inform students and staff of the policies and potential consequences for violations.

FINDING

The use of social media, such as Facebook, has become a standard for students and adults. The lack of a policy governing student and employee use of these media leaves the board and district open to potential litigation and criticism for purported improper usage.

The board is considering a proposed revision to Policy 8.60 Telecommunication Plan and Electronic Communications, with a provision prohibiting sexting and requiring reporting of alleged related activity. The policy will require the development of guidelines, although the required guidelines are not fully comprehensive as they do not require addressing professional and ethical considerations for employees.

MGT consultants received numerous comments during interviews asserting that social media communications by students and district personnel are not regulated or guided by contemporary policy or procedures.

Nationally, districts are adopting controlling social media policies and procedures for employees and students to assist in ensuring that they do not violate ethical or legal considerations.

RECOMMENDATION 1-7:

Amend Board Policy 8.60 with specific reference to social media use or develop a policy to govern student and employee use of social media.

Implementation of this recommendation should result in the administrative secretary to the superintendent immediately requesting EMCS, Inc. to begin researching potential policy provisions for review, revision, and presentation to the board. **Exhibit 1-11** shows possible policy provisions that could be used to guide the development of a local policy once EMCS submits an option for consideration.

**EXHIBIT 1-11
SAMPLE SOCIAL MEDIA USE POLICY
ROANOKE COUNTY, VIRGINIA**

PURPOSE

To address the fast-changing landscape of the Internet and the way residents communicate and obtain information online, county Departments may consider participating in social media formats to reach a broader audience. Roanoke County encourages the use of Social Media to further the goals of the County and the missions of its departments where appropriate.

The Board of Supervisors and the County Administrator have an overriding interest and expectation in deciding who may “speak” and what is “spoken” on behalf of Roanoke County on social media sites. This policy establishes guidelines for the use of social media.

Roanoke County’s Technology Governance committee shall approve what Social Media outlets may be suitable for use by the County and its departments. The Web 2.0 Working Group shall serve to educate departments on how to best use various Social Media outlets to achieve their goals.

POLICY

A. All official Roanoke County presences on social media sites or services are considered an extension of the County’s information networks and are governed by the Electronic Media Usage Policy contained in the Roanoke County Employee Handbook.

B. The County Administrator will review department requests to use social media sites and may delegate this review function to the Web 2.0 Working Group and the Director of Public Information.

C. The Web 2.0 Working Group will advocate using Social Media to help departments reach their stated goals by assisting departments in developing appropriate uses for social media, assisting the selecting of appropriate social media outlets and helping departments define a strategy for engagement using Social Media.

D. Departments that use social media are responsible for complying with applicable federal, state, and county laws, regulations, and policies. This includes adherence to established laws and policies regarding copyright, records retention, Freedom of Information Act (FOIA), First Amendment, privacy laws and information security policies established by Roanoke County.

E. Wherever possible, links to more information should direct users back to the County’s official website for more information, forms, documents or online services necessary to conduct business with Roanoke County.

F. Employees representing the County government via Social Media outlets must conduct themselves at all times as representatives of Roanoke County. Employees that fail to conduct themselves in an appropriate manner shall be subject to the Disciplinary Procedures outlined in the Roanoke County Employee Handbook and the Electronic Media Usage Policy.

G. The Public Information Office will monitor content on each of the Department social media sites to ensure adherence to the Social Media Policy for appropriate use, message and branding consistent with the goals of Roanoke County.

H. Violation of these standards may result in the removal of department pages from social media outlets. The Public Information Director retains the authority to remove information.

Source: Roanoke County, VA, website, 2011.

A variety of additional policy examples may be obtained through an Internet search, and used to assess any proposed options.

The following ten guidelines should be considered as the board and administration develop a social media policy and related guidelines:

1. Remind employees to familiarize themselves with the employment agreement and policies included in the employee handbook.
2. State that the policy applies to multi-media, social networking websites, blogs and wikis for both professional and personal use.
3. Internet postings should not disclose any information that is confidential or proprietary or to any third party that has disclosed information to the company/district.
4. If an employee comments on any aspect of the district's business they must clearly identify themselves as an employee and include a disclaimer.
5. The disclaimer should be something like "the views expressed are mine alone and do not necessarily reflect the views of (your organization's name)."
6. Internet postings should not include company logos or trademarks unless permission is asked for and granted.
7. Internet postings must respect copyright, privacy, fair use, financial disclosure, and other applicable laws.
8. Employees should neither claim nor imply that they are speaking on behalf of the district or the board.
9. District blogs, Facebook pages, Twitter accounts, etc., could require approval when the employee is posting about the district or the board.
10. The district reserves the right to request certain subjects are avoided, certain posts are withdrawn, and inappropriate comments are removed.

Furthermore, the district should include clear statements that the following are prohibited and could result in disciplinary actions up to and including suspension, expulsion, or termination:

- Vulgar language.
- Personal attacks of any kind.
- Offensive comments that target or disparage any ethnic, racial, or religious group.
- Advocate illegal activity.
- Promote particular services, products, or political organizations.

- Personally identifiable medical information.

A variety of similar guidelines can be obtained through an Internet search. Selecting and refining proposed or existing policy should minimize the time necessary to preparing acceptable proposals for the board's final consideration, revision, and approval.

FISCAL IMPACT

This recommendation can be accomplished at no additional cost to the district; however, review and adoption activity could take up to six hours or more of administrative time, up to two hours or more of secretarial time, and at least two board meetings.

Recommendation Progress Report

(on the following pages are detailed descriptions of the finding, recommendation and fiscal impact)

No.	Recommendation	Contact Person	Current Status	Action #1
	Chapter 1 District Governance and Administration			
1-8	Assign policy manual control and editing to the communications department.	Lori White	Completed	September 2012 - School Board policy manual control and editing has been assigned to the Communications Department.

FINDING

The overall management of the policy manual is assigned to the administrative secretarial position to the board. While this has been an acceptable practice the elimination of the superintendent's administrative assistant and reassignment of responsibilities to the two office administrative secretaries warrants a review of their work loads.

Exhibit 1-12 shows the responsibilities assigned to the board's administrative secretary prior to the reorganization of the superintendent/board office staff. As shown, the primary job goal is to assist with board policy while the performance responsibilities' list shows many other duties.

**EXHIBIT 1-12
ADMINISTRATIVE SECRETARY TO THE BOARD
RESPONSIBILITIES**

SCHOOL DISTRICT OF SARASOTA COUNTY JOB DESCRIPTION	
Administrative Assistant	
SALARY SCHEDULE: ADMINISTRATIVE ASSISTANT	
COST CENTER: DISTRICT WIDE	
QUALIFICATIONS: <ul style="list-style-type: none">(1) High School Diploma or equivalent.(2) Satisfactory completion of business, clerical and/or computer courses.(3) Minimum of five (5) years successful experience in an educational system or supporting a senior level executive.(4) Experience using AS400 preferred.	
KNOWLEDGE, SKILLS AND ABILITIES <p>Possess interpersonal skills and abilities. Possess effective decision-making and management skills. Ability to organize and prioritize activities. Ability to communicate effectively both orally and in writing. Knowledge of State Statute Pertaining to School Board and Superintendent, Government in the Sunshine, School Board rules and School Board policies. Ability to use effective public relations skills. Ability to handle highly sensitive issues in a timely and professional manner. Possess the knowledge, understanding and ability to use current technology related to job assignment.</p>	
REPORTS TO: <p>District Administrator</p>	
JOB GOAL <p>To assist the Administrator with School Board policies, procedures and governance for the District per Florida State Statutes.</p>	
SUPERVISES: <p>N/A</p>	
PERFORMANCE RESPONSIBILITIES: <ul style="list-style-type: none">*(1) Type correspondence and answer routine letters.*(2) Coordinate meetings, conferences, appointments and travel arrangements as needed.*(3) Open incoming mail for Administrator to assure handling and response in a timely manner.*(4) Maintain and tickler file and daily calendar for the Administrator.*(5) Screen all incoming telephone calls and refer to appropriate staff member.*(6) Assist the Administrator with School Board related duties.*(7) Participate in School Board Agenda Review as needed.*(8) Assist in the coordination, preparation and delivery of School Board Agenda to School Board members, attorney and administrative staff as needed.*(9) Maintain and assist staff and outside agencies with scheduling.*(10) Attend all School Board meetings and workshops within the county and prepare appropriate minutes when needed.*(11) Generate all purchase orders, vouchers, travel expense reports and supply requisitions for the Administrator.*(12) Maintain a professional library relating to Administrator's issues.*(13) Attend legislative, legal and administrative issues training and conferences as required.*(14) Prepare all required reports and maintain all appropriate records.	
School Board Approved - June 1, 2004 - Revised February 18, 2010	

**EXHIBIT 1-12 (Continued)
ADMINISTRATIVE SECRETARY TO THE BOARD
RESPONSIBILITIES**

ADMINISTRATIVE ASSISTANT [TO THE SCHOOL BOARD MEMBERS] (Continued)

- *(15) Demonstrate initiative in the performance of assigned responsibilities.
- *(16) Provide for a safe and secure workplace.
- *(17) Model and maintain high ethical standards.
- *(18) Follow attendance, punctuality, and professional and proper dress requirements.
- *(19) Maintain confidentiality regarding school matters.
- *(20) Maintain positive and cohesive relationships with staff and vendors.
- *(21) Keep Administrator informed of potential problems or unusual events.
- *(22) Respond to inquiries and concerns in a timely manner.
- *(23) Follow all School Board policies, rules and regulations.
- *(24) Exhibit interpersonal skills to work as an effective team member.
- *(25) Demonstrate support for the School District and its goals and priorities.
- (26) Perform other incidental tasks consistent with the goals and objectives of this position.

PHYSICAL REQUIREMENTS:

Light work: Exerting up to 20 pounds of force occasionally and/or up to 10 pounds of force as frequently as needed to move objects.

TERMS OF EMPLOYMENT:

Salary and benefits shall be paid consistent with the District's approved compensation plan. Length of the work year and hours of employment shall be those established by the District.

EVALUATION:

Performance of this job will be evaluated in accordance with the provisions of the Board's policy on evaluation of personnel.

Job Description Supplement No.11

*Essential Performance Responsibilities.

Source: SCS job descriptions, December 2011.

As a result of the reorganization, additional responsibilities include development of the superintendent's work plan for meetings, ensuring that the is staffed to handle telephone calls and walk-ins, work with the superintendents schedule, and handle an extensive additional correspondence load.

RECOMMENDATION 1-8:

Assign policy manual control and editing to the communications department.

Reduction in personnel allocations within the superintendent's office and for board services has created additional workload issues for the two remaining positions. Shifting responsibility for policy control, edit, and maintenance to the communications department will provide for a more equitable assignment of responsibilities.

The director of communications should assume the responsibility for the policy manual, overseeing its updating processes and web-posting.

FISCAL IMPACT

This recommendation can be implemented with existing resources and at no additional cost.

Recommendation Progress Report

(on the following pages are detailed descriptions of the finding, recommendation and fiscal impact)

No.	Recommendation	Contact Person	Current Status	Action #1
	Chapter 1 District Governance and Administration			
1-9	Execute agreements for legal services.	Lori White	Completed	The existing arrangement for legal services allows the Board to discontinue the relationship at any time. There is no contractual obligation. This degree of flexibility seems to be the most beneficial for the Board.

FINDING

SCS utilizes the services of law firms for a variety of necessary services; however, the board does not have current executed agreements for those firms.

Interviews with board members, administrative personnel, and reviews of correspondence with the firms show that there is satisfaction with legal services.

Best and effective practices dictate that organizations should execute written contracts or agreements with firms providing essential services.

RECOMMENDATION 1-9:

Execute agreements for legal services.

Implementing this recommendation should result in maintaining a current board-approved agreement for legal services with each service provider on file.

As agreements are developed each should address the following, as applicable:

- Retainer fees, if included and services provided.
- Scope of services, including specialties.
- Hourly fees for attorneys, differentiating among partners and associates if fees differ.
- Hourly rates for paralegals and clerical services, if provided.
- Charges for travel, meals, lodging, supplies, etc.
- Availability of attorneys – via telephone, e-mail, etc.
- Duration of contract – typically up to three years.
- Evaluation of services.
- Termination of services.

FISCAL IMPACT

This recommendation can be implemented with existing resources and at no additional cost to the district. Administrative time could be less than two hours and approval a routine matter at a regular board meeting.

Recommendation Progress Report

(on the following pages are detailed descriptions of the finding, recommendation and fiscal impact)

No.	Recommendation	Contact Person	Current Status	Action #1
	Chapter 1 District Governance and Administration			
1-10	Evaluate legal services and identify means for reducing legal services expenditures.	Lori White	Completed	An analysis of legal costs over the past three years indicates a reduction in basic legal service expenditures. Board members and administrative staff have expressed satisfaction with the quality of the services.

FINDING

The school board has not formally evaluated legal services. Periodic assessment of legal services often provides valuable information regarding the status of legal activity and monitoring of expenses.

Exhibit 1-14 shows the SCS and peer district expenditures for legal services. The exhibit includes estimated cost per student. As can be seen, comparative data was available from three of the six school districts; the SCS average cost per student of \$10.52 was slightly less than the \$10.90 average.

**EXHIBIT 1-14
SARASOTA COUNTY SCHOOLS AND PEER DISTRICT
LEGAL SERVICES EXPENDITURES
2009-10 THROUGH 2010-11**

DISTRICT	ENROLLMENT	LEGAL EXPENDITURES		AVG. COST PER PUPIL
		2009-10	2010-11	
Sarasota	42,013	\$521,122	\$362,962	\$10.52
Collier	42,723			*
Escambia	41,854	408,744	449,938	10.26
Manatee	42,524			*
Marion	42,577	485,784	528,072	11.91
St. Lucie	40,347			*
Average	42,006	\$471,676	\$446,990	\$10.90

Source: Created by MGT of America, Inc. from SCS and peer districts' data, December 2011.

* Comparative data not available from district.

Exhibit 1-15 shows legal costs for SCS collective bargaining and contract maintenance. The costs have remained relatively stable from 2009-10 through 2010-11.

**EXHIBIT 1-15
SARASOTA COUNTY SCHOOLS
LEGAL COSTS FOR NEGOTIATIONS AND
UNION CONTRACT MAINTENANCE
2009-10 THROUGH 2010-11**

ACTIVITY	2009-10	2010-11
Negotiations	\$15,000	\$15,000
Contract Maintenance	22,800	20,900
TOTAL	\$37,800	\$35,900

Source: Prepared by MGT of America, Inc. from SCS legal service invoices, December 2011.

Records show that union contract maintenance costs are invoiced at \$1,900 monthly. Cost for actual legal services for bargaining activity is reported at \$15,000 annually and paid in two installment of \$7,500. MGT consultants believe that if the board employed a position to negotiate and maintain union contracts, expenditures would be substantially more than the current practice. It should be noted that districts with enrollment equivalent to or larger than Sarasota's typically employ additional personnel to handle labor relations, including all contract negotiations.

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Implementation of this recommendation should result in the adoption of a policy and related procedures to govern the assessment of legal services. The policy could also address the procedures that should be used in the selection of legal counsel when necessary.

A review and evaluation of legal services should include a detailed examination of the type of legal work conducted, an assessment of the need for the various services, and an analysis of potential recommendations for reducing or controlling expenditures. Typically, a careful examination of the causes for exceptional student education hearings/litigation, personnel actions, and expenditures in the areas of risk management and labor relations are beneficial.

The evaluation of legal services could be scheduled every three years, as determined by the board; however, the policy development and initial assessment should occur within six months of the acceptance of this report.

FISCAL IMPACT

The recommendation can be implemented with existing resources and at no additional cost to the district. Time involved will vary dependent upon the complexity of the evaluation instrument and the reviews.

Recommendation Progress Report

(on the following pages are detailed descriptions of the finding, recommendation and fiscal impact)

No.	Recommendation	Contact Person	Current Status
	Chapter 1 District Governance and Administration		
1-11	Reorganize central administration, reducing the number of direct reports to the superintendent.	Lori White	On-Hold

FINDING

The current organizational structure of SCS shows a total of ten direct reports to the superintendent. Although the Leadership development position is vacant, those responsibilities are currently assigned to the executive director for integrated instructional services.

From the 2010-11 to 2011-12 school year, a total of 20.9 district-level positions were deleted. A careful review of all district-level FTE positions shows an additional 7.7 positions were also eliminated. Furthermore, the district reduced seven other positions from 12-month to 11-month contracts, and one position from 11-months to 10-months. Currently, the total number of district administrative positions is at an acceptable level; however, consultants believe that the overall organization of the nine key positions should be reconsidered to increase organizational effectiveness.

As previously shown in **Exhibit 1-18**, the number of SCS district administrators is equal to or lower than each of the peer districts; as previously shown in **Exhibit 1-19**, SCS ranks second and first among the peers, respectively, for lowest ratios of administrators to students and administrators to instructional staff.

These numbers do not dictate a reduction at this time for district executive positions; however, the nine direct reports to the superintendent should be reorganized to reduce the number of direct reports and consolidate the coordination of primary functions. Specifically, those division areas related to curriculum and instruction support and the overall supervision of the schools should be reorganized.

There is no identified best practice to govern the organization of these functional areas. As a consequence MGT consultants offer two options for consideration by the superintendent and the board.

RECOMMENDATION 1-11:

Reorganize central administration, reducing the number of direct reports to the superintendent.

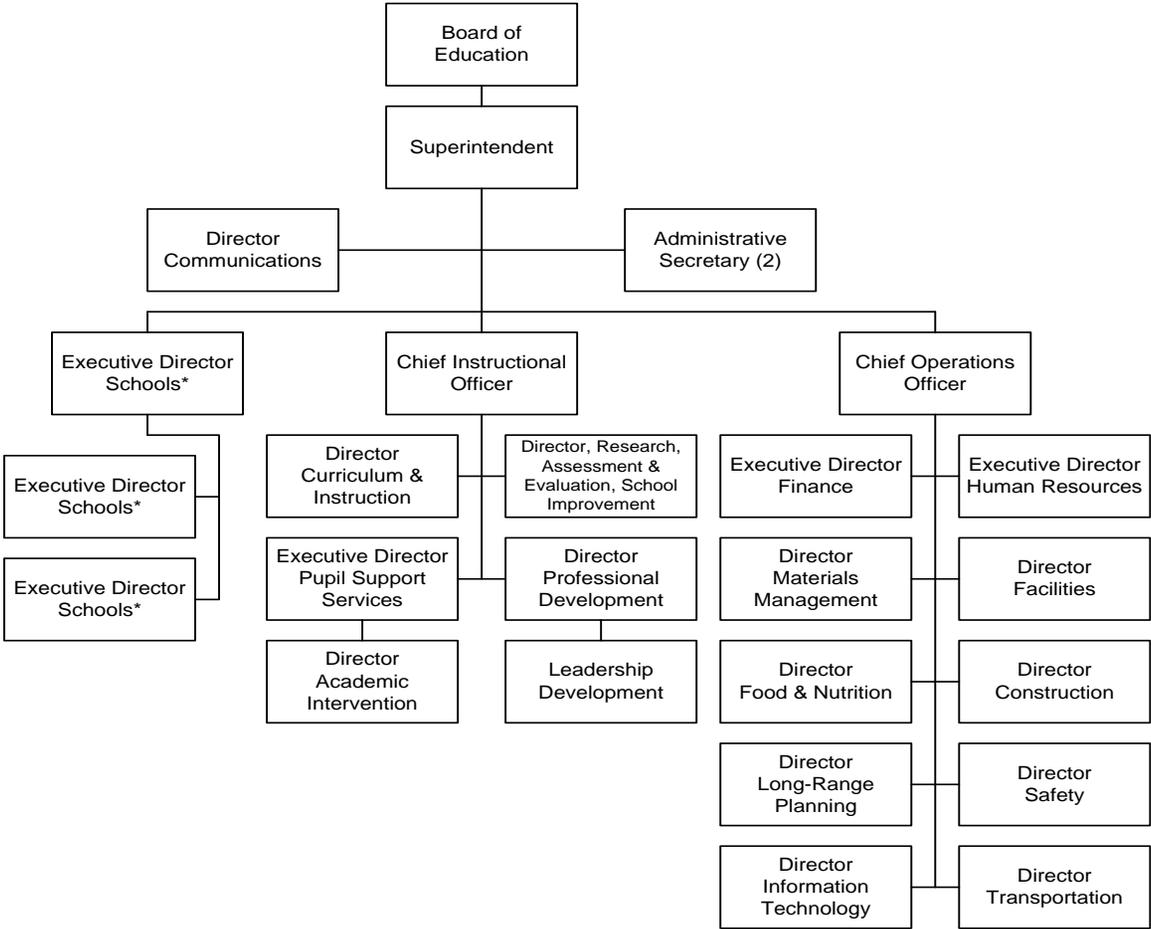
Reorganization of the SCS central office administration should result in the realignment of essential and related functions, and decrease the number of direct reports to the superintendent.

Two approaches (**A** and **B**) are presented for consideration; both meet the test of reducing the number of direct reports to the superintendent and reorganize curriculum and instructional support under the administration of a chief instructional officer position. However, the two approaches present significantly differing organizational patterns for providing schools' supervision by the district.

Approach A as presented in **Exhibit 1-28** reduces superintendent direct reports from nine positions to four. This provides for the consolidation of curriculum and instruction, research and assessment and evaluation, pupil support services, and professional development reporting to a chief instructional officer, at no additional cost to the district. Financial Services is consolidated within the operations area. Additionally, the executive directors of schools are reorganized, with one position reporting to the superintendent, and the district determining grade-level assignments to each of the positions.

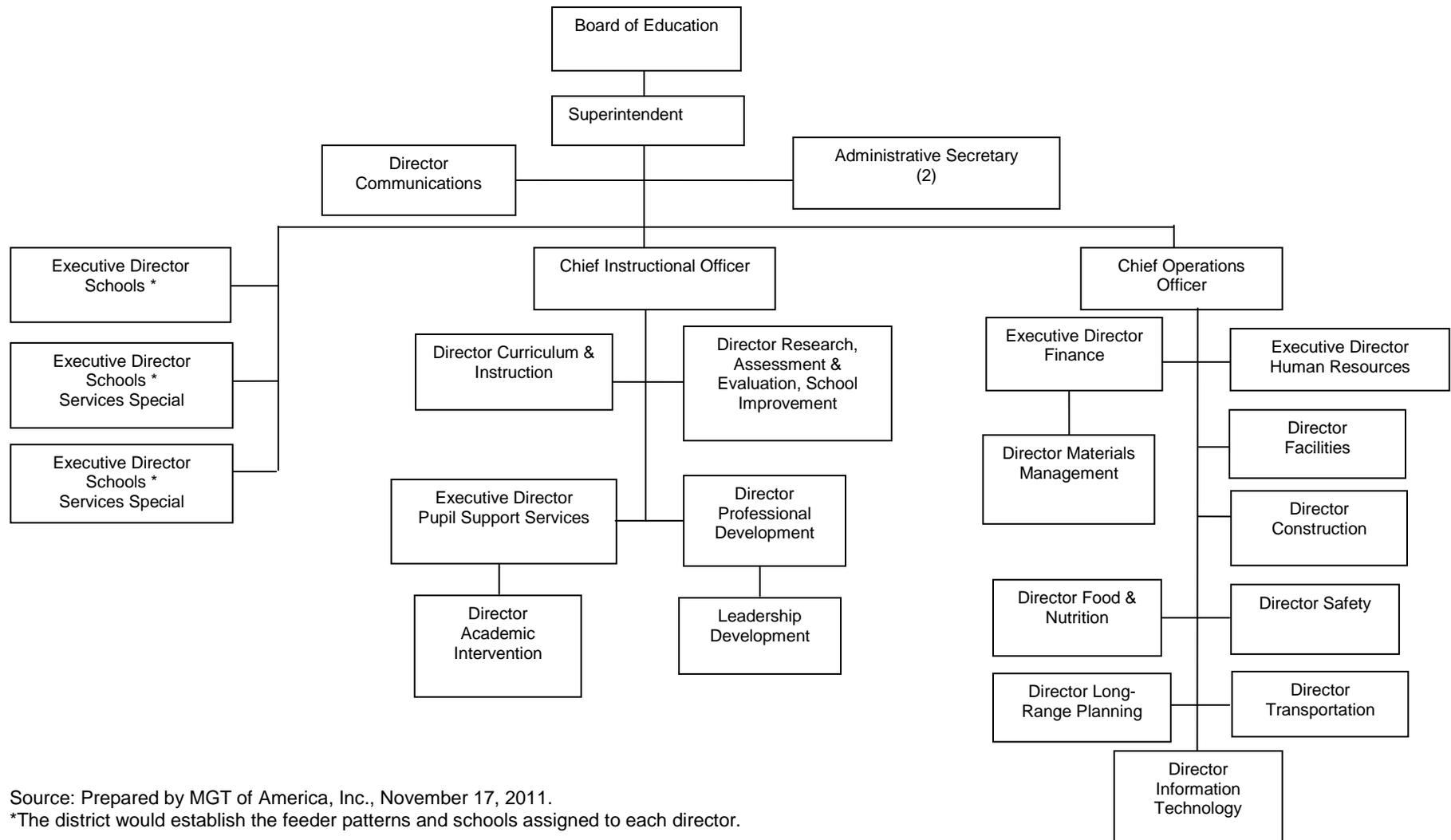
Approach B as presented in **Exhibit 1-29** reduces superintendent direct reports from nine positions to six. This approach also provides for the consolidation of curriculum and instruction, research and assessment and evaluation, pupil support services, and professional development reporting to a chief instructional officer, at no additional cost to the district. Financial services is consolidated within the operations area. The executive directors of schools continue to report directly to the superintendent; however, patterns for supervision of schools are reorganized into three regions, roughly equivalent to North, Central, and South Areas.

**EXHIBIT 1-28
SARASOTA COUNTY SCHOOLS
APPROACH A - PROPOSED ORGANIZATION
NOVEMBER 2011**



Source: Prepared by MGT of America, Inc., December, 2011.
 *The district establishes the schools assigned to each Executive Director, either on a regional feeder-pattern basis or grade-level basis.

**EXHIBIT 1-29
SARASOTA COUNTY SCHOOLS
APPROACH B - PROPOSED ORGANIZATION
NOVEMBER 2011**



Source: Prepared by MGT of America, Inc., November 17, 2011.
 *The district would establish the feeder patterns and schools assigned to each director.

Implementation of either approach should streamline the overall organization of the executive divisions of the district office. Both **A** and **B** consolidate supportive services within the operations area, contributing to reducing the number of direct reports to the superintendent and consolidate curriculum and instructional services within one major division. Furthermore, should the district choose to implement **Approach A**, greater efficiencies in supervising schools should be realized by having one executive director coordinating the overall management of schools. These efficiencies could include reducing the travel costs for the executive directors of schools, and less time traveling throughout the district. **Approach A** also offers the opportunity for more effective pre-k-12 coordination among the various feeder pattern arrangements.

FISCAL IMPACT

The recommendation can be implemented with existing resources and at no additional cost to the district.

Recommendation Progress Report

(on the following pages are detailed descriptions of the finding, recommendation and fiscal impact)

No.	Recommendation	Contact Person	Current Status
	Chapter 1 District Governance and Administration		
1-12	Delegate the superintendent's routine e-mails to an administrative support position.	Lori White	Declined at this time

FINDING

The superintendent spends increasing amounts of time processing e-mail, resulting in reduced time to effectively carry out other responsibilities.

Opening and processing of e-mail is not delegated; consequently, the superintendent spends an hour or more each day on this task. If administrators are unable to fully delegate the opening of e-mail to a support staff member, then other alternatives should be examined.

One preferred recommendation is to establish a second e-mail address that is provided only to a carefully selected group of persons. The administrator can then have access to this account while a delegate can process all other e-mails, obtaining input from the administrator as needed.

RECOMMENDATION 1-12:

Delegate the superintendent's routine e-mails to an administrative support position.

Assign a second e-mail address to the superintendent and have the assigned administrative secretary process routine e-mails received through the regular district e-mail address.

Implementation of this recommendation should result in assigning responsibility for opening and processing all of the superintendent's regular e-mail by the assigned support staff.

Additionally, the superintendent should acquire a second e-mail address to provide only to those who must communicate directly with her. Such persons could include board members, cabinet members, and other selected persons.

This action should increase the efficient use of administrative time by reducing the number of e-mails the superintendent must process while maintaining communications with selected persons.

FISCAL IMPACT

This recommendation can be accomplished at no additional cost to the district by using the current e-mail system and assigning the second encoded address.

			Current Status Complete On Hold Continuing Declined at this time				
	Recommendation	Contact Person		Action #1	Action #2	Action #3	Action #4
1-13	Enhance the Sarasota County Schools Crisis Communication Guidelines with a topical index and communications checklist.	Darrell Reyka	Complete with ongoing review	Met the week of October 8, 2012 with key staff including the 911 call center to discuss challenges in the crisis communication process. Work sessions are planned with essential departments to review and update current guidelines and procedures.	4/18/2013 - Work sessions with departments and first responder agencies are ongoing, emergency response resource document revisions are in progress, and comprehensive safety & security training plans are being developed for 2013-2014. District and site-based emergency plans/crisis communication guidelines are being reformatted for continuity district-wide.	11/23/2013 - In order to evaluate district emergency management preparedness, school emergency plans, and emergency management communications, the school district worked with all local emergency management officials to conduct a comprehensive training exercise on July 30th for all district administrators. The school district worked for six weeks with local law enforcement, fire/rescue, and emergency management agencies to plan the training exercise utilizing the National Incident Management System (NIMS), with an intended outcome to evaluate and improve local response to school emergencies. The district has also issued to all schools an updated Site Emergency Plan for distribution to all instructional spaces, i.e. classrooms, computer labs, resource rooms, lunchrooms, and athletic areas. The Site Emergency Plan provides staff with an easy to use reference document when responding to any emergency; including but not limited to lockdown, shelter-in-place, severe weather, weapons on school property, and fire/explosions. Safety and Security Department personnel continue to work with school administrators and local emergency management officials in response to school emergencies and to provide school based emergency management training for staff.	12/1/2014 - Emergency plans and crisis communication guidelines have been standardized using Site Emergency Guides distributed to all classrooms and instructional rooms. Content is reviewed annually with first responders and emergency management officials to ensure guidelines reflect emergency management and school safety best practices.

FINDING

The communications department has developed a Sarasota County School District Crisis Communications Guidelines document that provides valuable information for school-based and district-level administrators and personnel. However, the document lacks a topic search tool or index to locate important guidelines quickly.

The seven page document, revised in February 2010, is organized into eight sections including:

- Forward
- Goals
- Overview
- Preparation and Response – during and after the crisis
- Tools
- Messages
- Interview Tips – do’s and do not’s
- Review

RECOMMENDATION 1-13:

Enhance the Sarasota County Schools Crisis Communication Guidelines with a topical index and communications checklist.

Implementation of this recommendation should result in the development of a useable checklist for each school and the district facilities. **Exhibit 1-34** shows a sample.

**EXHIBIT 1-34
SAMPLE CHECKLIST**

<u>Crisis Communications Management Checklist</u>	
___	Names of District-level and School-based Communications Staff Member assigned crisis Communication responsibility.
___	Campus maps with room numbers.
___	Copy of District Crisis Management Plan including the Communications Guidelines.
___	Copy of the District published phone directory.
___	School administrators’ emergency phone numbers. <ul style="list-style-type: none">• Include principal, private school line, cell phone and home numbers.• This is for District Communications Department Office use in time of crisis.• This list will need to be updated periodically.
___	Identified off site location for parents with contact information.
___	Identified location for media.

Source: Developed by MGT of America, Inc. from Marion County Public Schools, Florida information, December 2011.

An index can be easily developed using standard word processing capabilities. Implementing this recommendation should result in greater usefulness of the guidelines and ensure that the guidelines are aligned along with the crisis management plan.

FISCAL IMPACT

This recommendation could be implemented within existing resources at no additional cost to SCS other than the time involved in developing the index and modifying the checklist to meet the district's requirements.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1
1-14	Adjust high school administrative staffing to industry standards when economic conditions permit.	Steve Cantees	Continuing	12/1/14 - Based on recommendations made in the MGT study the ratio for high schools was at a deficit of 5 (when SCTI was taken from the equation). With the addition of assistant principals at Oak Park and by replacing the administrative interns at North Port HS and Pine View School we have made progress towards increasing the administrative supports at some schools. As budgets improve the district will continue to find ways to provide additional administrative support at the high school level while weighing against other budget priorities.

FINDING

MGT has typically assessed the assignment of assistant principal positions based on industry standards driven by regional accrediting agencies. Best practices, as indicated by regional accreditation standards and consultant experience, typically dictate that elementary schools staff at a ratio of one assistant principal for every 500 to 600 students and one assistant principal for every 400 students at secondary schools.

Exhibit 1-35 shows the SCS school enrollments and assignment of assistant principals to schools and centers. The district's assignments of assistant principal positions for all except two high schools is within or lower than the suggested industry best practices range, if you include the administrative interns and teacher on special assignment (TOSA) positions in the calculations.

**EXHIBIT 1-35
SARASOTA COUNTY SCHOOLS
ASSISTANT PRINCIPAL POSITIONS
2010-11**

SCHOOLS	ENROLLMENT	ASSISTANT PRINCIPAL POSITIONS	ADMIN. INTERNS or TOSA*	Industry Standard +/(-)
HIGH SCHOOLS				
Booker	1,017	3		(1)
North Port	2,334	3	1	2
Oak Park	349	1		
Phoenix Academy	181			

**EXHIBIT 1-35 (Continued)
SARASOTA COUNTY SCHOOLS
ASSISTANT PRINCIPAL POSITIONS
2010-11**

SCHOOLS	ENROLLMENT	ASSISTANT PRINCIPAL POSITIONS	ADMIN. INTERNS or TOSA*	Industry Standard +/-(-)
HIGH SCHOOLS, CONTINUED				
Pine View	2,196	3	1	2
Riverview	2,640	5		1
Sarasota	1,965	3		1
SCTI	640	2		(1)
Suncoast Polytechnical	549			1
Venice	1,899	3		1
High School Total	13,770	23	2	6
MIDDLE SCHOOLS				
Booker	845	2		
Brookside	898	1	1	
Heron Creek	1,052	2		
Laurel Nokomis	1,089	2		
McIntosh	879	1	1	
Oak Park South	46	1		
Sarasota	1,149	2		
Venice	839	1		
Woodland	657	1		
Middle School Total	7,454	13	2	0
ELEMENTARY SCHOOLS				
Alta Vista	575	1		
Ashton	807	1		
Atwater	705	1		
Bay Haven	578		1	
Brentwood	651	1		
Cranberry	747	1		
EE Booker	513	1		
Englewood	429			
Fruitville	748	1		
Garden	576		1*	
Glenallen	707	1		
Gocio	783	1		
Gulf Gate	767		1	
Lakeview	648		1*	
Lamarque	946	1		
Phillippi Shores	674		1	
Southside	724		1*	
Tatum Ridge	724		1	
Taylor Ranch	680		1	
Toledo Blade	652	1		
Tuttle	661	1		
Venice	597		1*	
Wilkinson	502	1		
Elementary Total	15,394	13	9	0
Grand Totals	36,618**	49	13	6

Source: SCS information provided in Data Request List, November 2011.

*Teachers on Special Assignment

**Does not include special program enrollment or charter schools students.

The use of interns and TOSAs is the most economical approach to providing administrative and quasi-administrative help to schools with enrollment that would normally justify an additional, more costly, assistant principal position. The primary limitation is that TOSAs cannot conduct employee performance reviews. However, TOSAs and the interns can perform many other administrative and quasi-administrative tasks that assist the principals.

This best practice formula is based on the assumption that dean positions are not allocated to the schools for administrative/support purposes. However, the needs of the contemporary high school may require the administration to factor in additional criteria, and such criteria should be clearly stated.

While SCS is commended for economy in schools' administrative staffing, as economic conditions permit, staffing of all schools should be consistent with industry standards.

OPTION 1-14:

Adjust high school administrative staffing to industry standards when economic conditions permit.

While SCS is commended for economy in schools' administrative staffing, as economic conditions permit, staffing of all schools should be consistent with industry standards. Actions to accomplish this option should result in adjusting the allocations to high schools as reflected in **Exhibit 1-32** and increasing the total number of assistant principal positions by six.

A determining factor in the decision to implement this option should include a careful analysis of student absenteeism and behavior patterns, along with the logistical issues associated with effective supervision of students in those schools.

FISCAL IMPACT

Under the current circumstances, there is no fiscal impact for implementing this option. However, as economic conditions improve a first priority should be placed on implementation. Additionally, enrollment growth at some schools may require the addition of positions in future school years.

			Current Status Complete On Hold Continuing Declined at this time				
	Recommendation	Contact Person		Action #1	Action #2	Action #3	Action #4
1-15	Re-institute the Leadership Academy when improved economic conditions permit.	Kelly Ellington	Continuing	An analysis of past procedures for selecting candidates for the Leadership Academy is underway. Applications for a new cohort will be disseminated by January 2013.	Applications were posted on the SCSB Web site in March and have been distributed at four information nights during March and April. All applications will be reviewed in May. A "Kick-Off" session is being planned for the new Leadership Academy Cohort in August.	The kick-off for the new Leadership Academy was held in September at the Community Foundation of Sarasota. Monthly seminars are currently underway. Fellows have been given shadowing assignments and are participating in many group and individual projects.	We are half-way through the second year of Leadership Academy: Cohort VI that began in September 2013. Approximately 38 teachers aspiring to be school leaders have participated in monthly sessions/presentations, shadowing experiences, mock interviews, book studies, and annual retreats. Also, each Leadership Academy Fellow is completing an action research project at their schools. In addition to building capacity and contributing to our district's leadership pool, the members of Leadership Academy: Cohort VI planned, organized, and realized the Leadership Legacy Fundraiser. Approximately \$15,000 was raised for the Wilma Hamilton Leadership Fund ensuring future activities, projects, and workshops for our aspiring and current school leaders. Plans are underway to start Leadership Academy: Cohort VII in September 2015.

FINDING

Due to the continuing economic conditions the best practices leadership development program was eliminated.

Originally funded by Bank of America and with grants, the program goals as outlined in the proposal were:

1. Improved numbers of personnel at school and district levels trained and prepared to provide quality education leadership.
2. Organizational improvement and improved employee satisfaction and retention.
3. Improved and increased community involvement.
4. Improved graduation rates.
5. Reduced achievement gap for students in the lower quartile.
6. Continued high levels of student achievement.
7. Established pool of experienced upper level administrative leaders to replace retiring individuals in key positions.
8. Enhanced pool of empowered teachers in all schools.

EXHIBIT 1-36

OVERVIEW OF THE LEADERSHIP ACADEMY

Program Description	The Leadership Academy is a two-year, rigorous experienced-based program for aspiring school and district leaders.
Criteria for Entry	<ul style="list-style-type: none"> • Advanced degree in Educational Leadership or related field. • Three years of successful teaching evaluations. • Recommendation from current principal or other central office administrator. • Sponsorship of current principal/supervisor • Documentation of at least five successful leadership experiences.
Support Team	Leadership Academy Staff, Current Principal/Supervisor Sponsor (recommending administrator), Executive Coach, and Assistant Principal Mentor.
Training Requirements	<ul style="list-style-type: none"> • Self-Assessment – Strengthfinder (Gallup) • Action Research • Essentials of Organizational Excellence • Classroom Walk-Through training • Monthly coaching/mentoring • Book Study • Mock, taped interviews <p>Options:</p> <ul style="list-style-type: none"> ➤ Professional Learning Communities ➤ Community/Business Partnership ➤ High School Reform ➤ Other training targeted toward district priorities, leadership development, i.e., data, analysis, reading, etc.

**EXHIBIT 1-36 (Continued)
OVERVIEW OF THE LEADERSHIP ACADEMY**

On-the-Job	<ul style="list-style-type: none"> • Participants must demonstrate successful leadership experiences aligned with Sarasota County Leadership Standards (inclusive of the Florida Leadership Standards) • Participants must implement an action research project with the collaboration and support of the current principal/supervisor that demonstrates their instructional leadership skills and competencies. • School teacher/leader experiences may include: <ul style="list-style-type: none"> ➤ Dept./Grade Level Chair ➤ Lead Teacher ➤ School Advisory Council Chair ➤ School-Based Management Team Chair ➤ Mentor Teacher ➤ Data/Literacy Coach ➤ Coordinate, develop, and/or deliver staff development ➤ Sponsor a school club or activity ➤ Athletic Director ➤ Curriculum Leader ➤ Sponsor school newsletter and/or other communication ➤ Grant writing ➤ Other activities related to leadership development ➤ Research-based school project planned collaboratively with support team ➤ Summer internship ➤ Two shadowing experiences per year
District-wide Experiences	<ul style="list-style-type: none"> • One retreat focused on enhancing instructional leadership skills. • Participants are encouraged to gain leadership experiences beyond the school level; evidence of successful district level leadership experience that reflects district/school interrelationships: <ul style="list-style-type: none"> ➤ Serve on district committee (curriculum development, textbook, advisory committee) ➤ Develop, coordinate, and/or deliver staff development programs. ➤ Attend School Board meetings. ➤ Participate and provide support to district event (Teacher of the Year and Summer Leadership Institute) ➤ Serve as contact for subject area of staff development. ➤ Judge at district event (example Science Fair, Academic Olympics) ➤ Other activities related to leadership development.
Community/Family Experiences	<ul style="list-style-type: none"> • Participants will be encouraged to get involved in leadership roles related to community and family experiences, such as: <ul style="list-style-type: none"> ➤ Co-chairing Leadership Legacy Event ➤ Coordinating family nights. ➤ Serving on PTO/PTA Booster boards. ➤ Preparing 5-star portfolios. ➤ Organizing business partners recognition. ➤ Recruiting business partners. ➤ Preparing media releases.
Exit Criteria	Successful completion of program requirements to include: attendance at all meetings, school leadership activities, summer internship, and submission of action research project

Source: Leadership Academy Report, October 2004.

Embedded in the program were experiences designed to not only prepare candidates for administrative positions but to ensure appropriate credentials. **Exhibit 1-37** shows the checklist utilized by principals with Leadership Academy participants assigned to internships.

**EXHIBIT 1-37
OPERATIONAL AND INSTRUCTIONAL COMPETENCIES CHECKLIST
PRINCIPAL ASSESSMENT OF INTERNS**

Competency Met			
I. School Operations	Y	N	Principal Initial
A. School plant			
B. Organization of Schools			
C. External Organizations			
D. Support Services			
E. Special Programs' Impact on Physical Plant			
F. Physical Plant Security			
G. Audits			
H. Assistant Principal's Office			
II. Instructional Program Management	Y	N	Principal Initial
A. Master Schedule			
B. Textbooks			
C. Media Services / Technology			
D. Articulation			
E. School Curriculum			
F. Testing, State Assessment, Remediation			
G. Lesson Plans			
H. Course Objectives, Outlines, Guides			
I. Class Procedures			
J. Staff Committees			
K. Master Schedule			
III. Personnel Management	Y	N	Principal Initial
A. Teacher Evaluation			
B. Staff Development			
IV. Human Resources	Y	N	Principal Initial
A. Personnel Files			
B. Selection, Recruitment			
C. Substitute Policy			
D. Contract Management			
V. Student Support Services	Y	N	Principal Initial
A. Records Maintenance			
B. Guidance			
C. ESE			
D. Health Services			
E. 504 Information			

**EXHIBIT 1-37 (Continued)
OPERATIONAL AND INSTRUCTIONAL COMPETENCIES CHECKLIST
PRINCIPAL ASSESSMENT OF INTERNS**

VI. Information Services	Y	N	Principal Initial
A. Pupil Progression			
B. Grade Reporting			
C. FTE Count			
D. Attendance			
VII. Safety	Y	N	Principal Initial
A. Safe School Environment			
B. Custody			
C. Student Code of Conduct			
D. Suspension and Expulsion			
VIII. Community Management	Y	N	Principal Initial
A. Community and School Committees			
B. Volunteers			
C. Community Agencies			
D. School Reports, Newsletters			
E. Public Relations			
F. Special Projects			
IX. Business Management	Y	N	Principal Initial
A. Internal Accounts			
B. External Accounts			
C. Purchases			
D. Payroll			
E. Inventories			
F. Construction Services			
G. Facilities and Custodial			

Source: Leadership Academy Report, October 2004.

OPTION 1-15:

Re-institute the Leadership Academy when improved economic conditions permit.

Implementation of this option should be the result of improved economic conditions that permit funding the academy.

A significant consideration in the reestablishment of the Leadership Academy should be the result of an analysis of projected retirement and attrition rates for school-based and central office administrative personnel.

FISCAL IMPACT

Under the current circumstances, there is no fiscal impact for this option. However, as economic conditions improve a high priority should be placed on implementation.

Recommendation Progress Report

(on the following pages are detailed descriptions of the finding, recommendation and fiscal impact)

No.	Recommendation	Contact Person	Current Status	Action #1
	Chapter 1 District Governance and Administration			
1-16	Consider converting the director of safety and security/chief of school police position to director of safety and security.	Scott Lempe	Completed	With the resignation of the existing Chief of School Police in July 2012, the position was modified to a Director of Safety and Security.

FINDING

Questions have been raised regarding the classification of the current director of safety and security/chief of school police position with suggestions that the classification should be changed to remove the law enforcement status.

MGT consultants found that the safety and security department has a broad spectrum of essential responsibilities. **Exhibit 1-39** shows a listing of job responsibilities for the current position and department.

**EXHIBIT 1-39
SARASOTA COUNTY SCHOOLS
DIRECTOR OF SAFETY AND SECURITY/CHIEF OF SCHOOL POLICE
JOB RESPONSIBILITIES**

- Oversight of SRO and campus security and monitoring programs.
- Background checks including fingerprinting on employees, volunteers, contractors and onsite vendors, and others as needed and funded by collected fees. In excess of 9,000 annually.
- Employee identification badges and security.
- Twenty-four hour a day monitoring intrusion alarms, fire alarms, and refrigeration/freezer operating status.
- Safety and Security Central communications center operations.
- Reviewing Jessica Langford issues. Raptor System (sex offender visitor screening).
- Oversight of mailroom shipping clerk activity located adjacent to the department offices.
- Oversight of the switchboard operations located adjacent to the department offices.
- Liaison with law enforcement agencies. Law Enforcement Point of Contact for issues for emergencies, information regarding employees and students.
- Emergency operations responsibilities.
- Safety and Security responsibilities for facility and property design and acquisition criteria and review.
- Security for Board meetings and other functions including athletics.
- Weather monitoring and notifications to shelter managers, radio communications (local campus and 800Mhz public safety) and other emergency communications.
- Training on gangs, bullying, bike safety, and other related issues.
- Board policy and Student Handbook review sections relating to safety and security and preparation of updates.
- Crisis Plan.
- Other tasks as needed or assigned.

Source: SCS Safety and Security Department and interviews with personnel, November – December 2011.

OPTION 1-16:

Consider converting the director of safety and security/chief of school police position to director of safety and security.

If the district determines to implement this option, it should result in removing law enforcement responsibilities from the current position. This action should reduce the district's contribution to the high risk category for retirement benefits. However, a determination of how to distribute or assign specific related responsibilities would have to be established.

Policy issues would remain to be addressed by the district regarding the supervision of the SRO workforce and their classification. It is beyond the scope of this study to examine this issue and prepare creditable recommendations for the district's consideration.

FISCAL IMPACT

Implementing this option has only a negligible fiscal impact. It can result in reducing the district's contribution for retirement benefits since the position would be removed from the higher cost retirement (high risk) benefit structure required for law enforcement personnel. The minimal savings cannot be computed until the state fixes the contribution amount for the next fiscal year.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
2-1	Develop and implement strategies to improve customer satisfaction with communication and understanding needs.	Michael Jones	Continuing	April 2013 - the application process is currently being reviewed.	December 2013 - The application process is continuing to be reviewed.

FINDING

SCS has had several years of declining revenue and the HR department has commensurately adjusted its budget to reflect its share of the decline. Overall, SCS has reduced its workforce by approximately 8 percent since the 2008-09 school year. The HR department reduced its full-time staff by approximately 17 percent during that time, exceeding the district percentage by 9 percent. HR positions eliminated were an administrative assistant II, a background processor, a director's administrative assistant III, an additional administrative assistant III, a personnel specialist, a retention specialist, and a director of human resources. One employee relations administrator position was added.

**EXHIBIT 2-6
SARASOTA COUNTY SCHOOLS
HUMAN RESOURCES FTE REDUCTIONS
2008-09 THROUGH 2011-12 SCHOOL YEARS**

Salary Class	2009-2010		2010-2011		2011-2012		Reduction Since 2009-2010	
	FTE	Salary and Benefits	FTE	Salary and Benefits	FTE	Salary and Benefits	FTE	Salary and Benefits
Executive Director	1.0	\$164,177	1.0	\$164,177	1.0	\$154,624	0	(\$9,553)
Director/Equity Coordinator	2.0	\$270,420	1.0	\$134,592	1.0	\$126,800	(1.0)	(\$143,620)
Employee Relations Administrator	0		1.0	\$64,578	1.0	\$63,782	1	\$63,782
Department Secretary	1.0	\$41,634	1.0	\$42,442	1.0	\$40,236	0	(\$1,398)
Department Secretary	6.0	\$270,453	6.0	\$285,692	6.0	\$273,836	0	\$3,383
Application Secretary	1.0	\$48,659	1.0	\$52,032	0.0		(1)	(\$48,659)
Director's Secretary	2.0	\$97,318	1.0	\$52,032	1.0	\$48,146	(1)	(\$49,172)
Executive Director's Secretary	1.0	\$48,659	1.0	\$52,032	1.0	\$48,146	0	(\$513)
Specialist	6.0	\$385,888	6.0	\$375,042	6.0	\$376,916	0	(\$8,972)
Total	20.0*	\$1,327,208	19.0*	\$1,222,619	18.0*	\$1,132,486	(2)	(\$194,722)

Source: Sarasota County Schools Human Resources Department, 2011.

* Excluding a full-time grant funded Wellness Coordinator

Since the 2009-10 school year, the HR department reduced its workforce by 10 percent. In 2009-10, HR had 20 full-time employees; in 2010-11, HR had 19 full-time employees, and in 2011-12, HR has 18 full-time employees. The HR department reduced its staff by two FTEs, which equated to approximately \$194,722 in budget reductions.

The budget for HR department non-salary appropriations has also shown decreases in some areas due to declining revenues. However, the percentage of decrease each year was not as high as those in salaries. **Exhibit 2-7** illustrates the budget reductions in more detail for the most recent school years. The HR department trimmed the non-salary appropriations by \$34,207 between 2009-10 and 2011-12, and has consistently operated within the assigned budget.

**EXHIBIT 2-7
SARASOTA COUNTY SCHOOLS
HUMAN RESOURCES NON-SALARY APPROPRIATIONS
2009-10 THROUGH 2011-12**

Non-Salary Appropriations	Budgeted Amount		
	2009-2010	2010-2011	2011-2012
Temporary Personnel	\$2,588	\$2,588	\$2,588
Professional Services	\$85,486	\$78,486	\$69,279
In-County Travel	\$3,347	\$3,347	\$3,347
Out-of-County Travel	\$21,589	\$11,589	\$11,589
Repairs and Maintenance	\$28,357	\$28,357	\$28,357
Rentals	\$9,669	\$9,669	\$9,669
Software Support Renewal	\$16,580	\$16,580	\$16,580
Postage	\$104	\$104	\$104
Mobile Telephone	\$2,104	\$2,104	\$2,104
Other Purchased Services	\$86,493	\$88,243	\$88,243
Consumable Supplies	\$66,569	\$56,819	\$56,819
Books (Other than Textbooks)	\$1,000	\$1,000	\$1,000
Other Materials and Supplies	\$11,940	\$11,940	\$11,940
Furniture and Fixtures	\$1,100	\$1,100	\$1,100
Dues and Fees	\$4,509	\$4,509	\$4,509
Total Non-Salary	\$341,435	\$316,435	\$307,228

Source: Sarasota County Schools Human Resources Department, 2011.

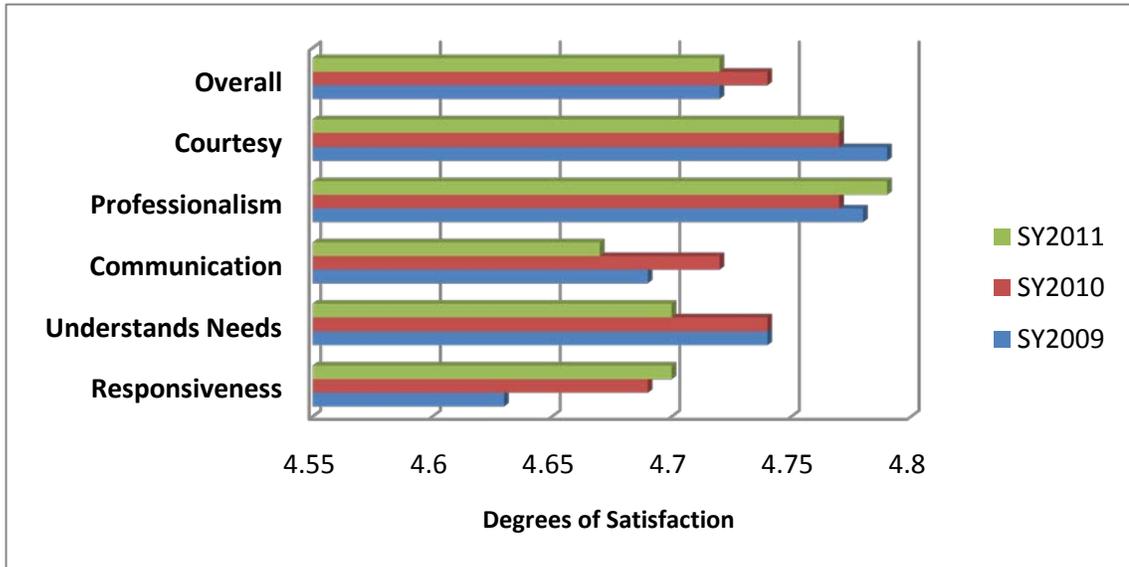
It was noted during interviews with HR staff members that the condition of the local, state, and national economies has significantly increased the work load for job application processing. For example, while the department reduced the application processing staff, applications for jobs with the school district have significantly increased above normal levels.

The human resources department is a vital entity of the core services of any business that depend on a workforce to produce its goods and services; a school district is no exception. Being able to maintain the services at an acceptable level positively contributes to the morale and well-being of the district even during times of declining financial resources.

The district's chief operating officer periodically requests feedback from schools by asking them to indicate their levels of satisfaction with various central office departments.

Respondents are asked to complete the on-line survey using a Likert scale (5 being highly satisfied and 1 being unsatisfied) to indicate their levels of satisfaction in the areas of responsiveness, understanding of their needs, communication, professionalism, and courtesy; they are also asked to indicate an overall satisfaction rating. **Exhibit 2-8** displays the findings for the human resources department for the most recent 3-year period. HR received very high marks in every area.

**EXHIBIT 2-6
SARASOTA COUNTY SCHOOLS
HUMAN RESOURCES CUSTOMER FEEDBACK
2009-2011**



Source: Sarasota County Schools Human Resources Department 2011.

While being rated highly, “communication” and “understands needs” are areas that may warrant a closer look to determine the practices or procedures that may need minor adjustments so that customers will improve their perceptions in those areas and rate them more favorably in future surveys. For the 2011 school year, both areas had a decline in customer satisfaction from the previous years while “responsiveness” has shown continuous improvement over the three year period. Customers’ perception of the department’s professionalism is rated the highest of all areas for the 2011 school year. Courtesy is the next highest rated area even though it experienced a slight decline in 2010 and remained at that level for 2011.

RECOMMENDATION 2-1:

Develop and implement strategies to improve customer satisfaction with communication and understanding needs.

The hallmark of a human resources department is its ability to deliver customer service in a highly effective and efficient manner. The implementation of this recommendation should improve the level of satisfaction of customers as they communicate with the department and ensure that the department understands their needs. Likewise, the department should gain a broader perspective of internal customer satisfaction which ultimately improves service delivery and creates an even more customer focused and friendly experience for customers. One such strategy could be the creation of a more

detailed human resources survey to glean additional input from all internal customers regarding the effectiveness of communication, and understanding their needs. The results could be used to adjust practices and procedures for improved customer relations and customer satisfaction.

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Recommendation Progress Report

(on the following pages are detailed descriptions of the finding, recommendation and fiscal impact)

No.	Recommendation	Contact Person	Current Status
	Chapter 2 Human Resources Management		
2-2	Conduct an editorial review of HR policies and make corrections as needed.	Michael Jones	Complete with ongoing review

FINDING

Human resources policies are, overall, current and up-to-date; however, some editorial corrections are needed.

The Human Resources Department policies that guide the delivery of personnel services are set forth in Chapter 6.00: Human Resources in the School Board Policy Manual. They are in hardcopy format at the district office and schools, and are accessible via the district's website.

The HR policies are comprehensive in scope and address the functions of the department. These include employment, certification and professional ethics, employee behavior, employee discipline, and all types of leaves of absence. The policies underwent major revisions and organization in 2001. Since that time policies are updated by the district as the need arises and updates are provided two times each year through a contract with EMCS, Inc., which include changes in federal, state, and/or local laws and regulations. A random sampling of policy revision dates revealed routine policy revisions have occurred since the 2001 revisions. **Exhibit 2-7** identifies some personnel policies that have been revised.

**EXHIBIT 2-7
SARASOTA COUNTY SCHOOLS
HUMAN RESOURCES DEPARTMENT
SAMPLE LISTING OF POLICIES REVISED**

Policy	Description	Revision Date
6.145	Substitute Teachers, Temporary and Substitute Classified and Support Employees	March 1, 2005
6.33	Alcohol and Drug-free Workplace	January 12, 2007
6.36	Complaints Against Employees	April 7, 2009
6.50	Leave of Absence	October 6, 2009
6.502	Approval of Leaves	November 12, 2007
6.52	Resignations	September 6, 2011
6.521	Effective Date for Leave, Suspension, or Termination	November 6, 2001
6.531	Deferred Retirement Program (DROP)	July 13, 2004
6.545	Military Leave	February 5, 2008

Source: Sarasota County Schools Website, 2011.

While the district has routinely updated policies to ensure that the school board and department have established legal bases for decision making relative to the day to day operations of the department, some errors were detected by consultants.

Several policies have no record of formal adoption by the school board affixed to the document even though adoption has taken place: among them are Policy 6.144 Educational Paraprofessionals and Aides, and 6.321 Wireless Telephone Usage. There are some policies that have an added page at the end of the policy that does not directly relate to the policy statement, for example, Policy 6.321.

RECOMMENDATION 2-2:

Conduct an editorial review of HR policies and make corrections as needed.

Having complete, accurate, and up-to-date policies ensures that the department is operating substantially in a legally defensive manner and minimizes misinterpretations and misapplication of personnel policies.

FISCAL IMPACT

This recommendation can be accomplished with existing personnel at no additional cost to the district.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
2-3	Complete development of the operations manual and place it on the intranet with printed copies for employees without intranet access.	Michael Jones	Complete with ongoing review	automate by August 2013	December 2013 - Continuing

FINDING

SCS does not have a complete HR operating procedures manual.

The HR executive director is developing a document entitled *Human Resources Department Operating Manual*. However, the manual is not complete. The opening page (foreword) of the draft manual states:

The purpose of the Human Resources Operations Manual is to ensure we are all on the same page when it comes to the critical function of human resources and labor relations. Historically, there have been those times when the level of confusion has impaired our ability to effectively execute and/or serve.

The foreword delineates the following as the most common service areas and therefore outlines operating procedures for those areas:

- Progressive Discipline
- Surplussing
- Hiring
- Certification
- Contract Negotiations
- Leaves of Absence
- Compensation
- Recruiting
- Equity
- Memorandums of Understanding (MOU)

The foreword ends by emphasizing the importance of knowing and understanding the union contracts in the operation of the school district and that there is very little that human resources does that is not related in some way to the union contracts.

The table of contents is arranged alphabetically for easy reference and access starting with Address Changes and progressing through Verification of Employment. The basic layout of each procedure includes a process/narrative outlining the procedures to follow, pertinent forms (if applicable), definition of who is responsible, classified and/or instructional contract page reference (if applicable), vendor, and the contact information (for assistance).

Providing well organized, comprehensive operating manuals is a standard of the industry, particularly for larger organizations.

RECOMMENDATION 2-3:

Complete development of the operations manual and place it on the intranet with printed copies for employees without intranet access.

When finalized and published, the operations manual will allow department staff to access standard operating procedures to ensure effective and efficient day-to-day operations of the department and serve as an extension of basic orientation for new staff members to the department.

FISCAL IMPACT

This recommendation can be accomplished with existing personnel at no additional cost to the district; however, the printing of additional manuals for selected employees will have a minor cost. This cost cannot be determined until the number of employees that cannot access the intranet is identified.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
2-4	Revise the employee handbook, post the updated version on the district's website, and provide printed copies to employees without intranet access.	Michael Jones	Complete with ongoing review	April 2013 - anticipate completion by the beginning of school year 2013/2014.	October 2013 - Complete

FINDING

The employee handbook is not updated annually.

A comprehensive employee handbook is published and available to all employees and can be accessed via the district’s website under the Human Resources tab. However, it has not been updated since 2007.

The most recent revision of the employee handbook as indicated in the document is July 2007; the opening letter from the superintendent was updated in 2009. Circumstances in the district have changed since that time such as the election of a new board member which is not reflected in the handbook. Even though the vast majority of the 2007 version is still applicable, there is a need to annually review and update the handbook to ensure it contains the most recent information applicable to employees. Additionally, the handbook does not address the acceptable use of social media such as Facebook.

Overall the publication is comprehensive in scope and is organized in a manner that makes it very easy for employees to find information. The handbook opens with an introductory statement from the superintendent; and is followed by the Vision and Mission Statements. The main features of the handbook are shown in **Exhibit 2-8:**

**EXHIBIT 2-8
SARASOTA COUNTY SCHOOLS
EMPLOYEE HANDBOOK**

Chapter	This sections discusses topics such as . . .
Being a School Board Employee	The various classes of employees, work schedules, the Professional Code of Ethics, nepotism, union membership, dual and outside employment, violations of law, personal business on school time, gifts/solicitations, and political activities
Workplace Standards and Policies	Discrimination, Equal Opportunity Employment, Drug Free Workplace, Tobacco use in district facilities emergency school closing, child abuse reporting, visitors in the workplace, employees with weapons
Attendance	Probationary period, hours worked, job abandonment, substitute assignments, attendance
Performance Management	Performance evaluation and professional development
Compensation	Direct deposit, salary, pay day, overtime, shift differential, longevity pay, compensatory time, teacher performance pay, tuition reimbursement, educational salary credit

**EXHIBIT 2-8 (Continued)
SARASOTA COUNTY SCHOOLS
EMPLOYEE HANDBOOK**

Chapter	This sections discusses topics such as . . .
Benefits	Cafeteria plan, Core benefits, Optional plans COBRA, Florida Retirement System (FRS), Pre Tax and After Tax Deductions, Health Insurance, Dental Plan, Vision Care, Life Insurance, Dependent care flexible spending, Health care flexible spending, 401K, Tax sheltered annuities, Employee Assistance plan, sick leave bank
Leaves	Sick leave, personal days, illness in the line of duty, leave for union officers, temporary duty, civic duties, legal commitments and transaction, vacations, and holidays

Source: SCS HR Department, December 2011.

Best practices dictate that employee handbooks should be reviewed annually and updated as conditions dictate.

RECOMMENDATION 2-4:

Revise the employee handbook, post the updated version on the district’s website, and provide printed copies to employees without intranet access.

Implementing this recommendation should include providing specific guidance on the use of social media and other communication’s media to ensure that employees do not make inappropriate comments. The annual review should include ensuring that the document reflects necessary board policy provisions and any changes in work rules that may be a product of negotiated agreements.

Implementing this recommendation will ensure that employees have available the most recent information to answer employment related questions and to make important employment related decisions.

FISCAL IMPACT

This recommendation can be implemented within existing resources of the school district. However, there will be a minor cost associated with printing and distributing documents to employees without intranet access. This cost cannot be determined until the number of employees that cannot access the intranet is identified.

Recommendation Progress Report

(on the following pages are detailed descriptions of the finding, recommendation and fiscal impact)

No.	Recommendation	Contact Person	Current Status
	Chapter 2 Human Resources Management		
2-5	Update job descriptions for all positions as needed.	Michael Jones	Complete with ongoing review

FINDING

SCS uses a job description format that meets the industry standard for components, including:

- Position Title
- Salary Schedule Reference Number
- Cost Center
- Qualifications
- Knowledge, Skills, and Abilities
- Reports to (Immediate Supervisor)
- Job Goal
- Positions Supervised (As Applicable)
- Performance Responsibilities - An asterisk (*) denotes Essential Performance Responsibilities
- Physical Requirements
- Terms of Employment
- Evaluation Statement

However, a random sampling of human resources job descriptions revealed several positions that are either non-existent or are not consistent with the specific duties of the persons in those positions. The administrative assistant to the executive director of human resources does not have a description specific to the position; the generic administrative assistant job description is being used for the position. At the time of the MGT review, job descriptions for the application specialist and the salary specialist were not found. However, during interviews with staff, all were able to clearly describe the responsibilities of their respective positions, duties, and job expectations.

Generally when there is a reduction in staff, as has occurred in the district, duties and responsibilities are redistributed among existing staff to ensure the continuation of services. Job descriptions should be revised to reflect the redistribution of duties and responsibilities.

All job descriptions are accessible via the district's website under "Other Resources" on the Human Resources tab.

Well-written job descriptions help a school district better understand the experience and skill base needed to enhance the productivity and success of its organization. They help in hiring, evaluating, and determining the continued employment of individuals in its workforce.

RECOMMENDATION 2-5:

Update job descriptions for all positions as needed.

Having current job descriptions that accurately reflect the positions they describe is important to ensure that all employees know and understand the official and/or legal expectations for job performance.

FISCAL IMPACT

This recommendation can be implemented with existing district resources.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3
2-6	Revise labor agreement provisions that hinder essential personnel decisions when lay-offs may be required.	Roy Sprinkle	Continuing	April 2013 - pending collective bargaining negotiations	December 2013 - On hold pending collective bargaining negotiations	December 2014 - Contract language has been proposed for bargaining to alter the reduction in force process in order to exclude seniority as the main criteria. Bargaining is ongoing.

FINDING

SCS and the Sarasota Classified/Teacher Association have negotiated agreements that, while helping to ensure equal opportunity for all members of the bargaining units, have created excessive bureaucratic activity that adds to the complexities of managing a school district in a highly efficient manner.

Furthermore, there is clear evidence that provisions have limited to some extent the authority of the administration and board in the selection of staff that best meets the needs of students and the organization such as reassignment of personnel to positions for which they do not possess appropriate certification and/or experience. One such example can be found in Article XIV of the teacher contract that deals with Reduction in Force. Section 8 [b] of the article addresses the assignment of unplaced teachers during a reduction in force. Subsection B states:

Subsequent to the initial placement process a secondary placement process will be convened to place unplaced teachers. Each unplaced teacher will be offered the option of being placed into out-of-field vacancies to the greatest extent possible but in such a fashion that would be agreed to by the parties.

Placing staff based on seniority necessitates that the district give preference to a senior teacher for a position he/she may not be qualified to hold over an outside applicant that is appropriately qualified and experienced for the position.

To the extent possible both agreements have minimized the amount of subjectivity that may be used in making personnel decisions. For example, the overriding criterion for transfers, promotions, reduction in force, and recall is "seniority". Very intricate processes are in place to ensure a person who holds property rights to a position, (even if no longer actively employed by the board) is given preference for placement based on seniority for transfers and promotions.

Included in such processes are bid meetings where preferences to fill custodial and food service positions are established and positions awarded based on seniority. Two different decision making models are in effect for transfers and promotions of aides and office staff personnel. A shared decision making model of governance may be used at cost centers with an approved model. The shared decision model allows the cost center management team, with participation of the cost center administration, grade, department, or team of the vacant position to:

- Develop a set of minimum qualifications to utilize in the posting of a vacancy.
- Establish a procedure for screening applications.
- Establish an interview procedure and interview candidates.
- Recommend the most qualified candidate based on the recommendations of the interview committee. In cases where the best qualified candidates are substantially equal, the candidate with the greater seniority with the board must be recommended to the superintendent.

Where a vacancy exists at a cost center without an approved shared decision making model, the procedure requires posting the vacancy in accordance with terms of the agreement. Employees who possess the necessary qualification may file a written request for a lateral transfer which will be honored based on seniority within the district. If the cost center head deems the voluntarily transferred person selected not qualified for the position written justification must be filed with the superintendent. The superintendent then forwards the justification to the union for concurrence. If there is disagreement between the superintendent and the union regarding the justification, the issue is presented for final determination to a neutral third party.

Filling positions that fall within the teacher bargaining unit is similar but with more specific procedures. While the shared decision making model used for teacher positions is essentially the same as that of the classified positions, the procedure for cost centers not using a shared decision making model is more specific in that a point system is in place for making voluntary lateral transfer requests. The factors and points are illustrated in **Exhibit 2-11**.

**EXHIBIT 2-11
SARASOTA COUNTY SCHOOLS
FACTORS TO BE USED IN LATERAL TRANSFER OF TEACHERS
2011**

Factor	Maximum Point Value
Years of Service as a teacher in SCS	10 Points per year (1 per month)
Experience in the field of the vacancy in SCS	4 Points per year (.4 per month)
Recent experience in SCS in the field in which the vacancy exists	Past 5 years = 3 points per year Prior 6-10 years = 2 points per year Before that = 1point per year
Degree Status	Masters = 10 points Specialist = 20 points Doctorate – 30 points

Source: Sarasota County Schools SCTA Agreement, 2011.

The appeal procedure is the same for all lateral transfers.

SCS uses a procedure referred to as “surplussing”. This is a process whereby cost centers scale back positions held by employees that causes the displacement of employees holding those positions. Persons in such positions are considered to be surpluses, meaning that the cost center has more employees than designated positions. The collective bargaining agreements afford bargaining unit members job protection such that their level of seniority allows them to be placed in other comparable positions even if it bumps another non-surplussed employee in a comparable position for which the surplus employee is equally qualified. During layoff/recall the practice of seniority applies in the reverse such that the employee with the least seniority has the least right to a comparable position. In providing job protection to teachers the agreement states:

All teachers will be placed into vacant assignments on a seniority basis based upon their expressed preferences including certification areas. In the case of teachers holding multiple certifications, the teacher will express [his/her] preference as to which certification to utilize for placement purposes into position vacancies. The most senior surplussed teacher will be considered first and placement will continue on a seniority basis.

No new teachers shall be hired until all certified laid off teachers in their area of certification have been recalled or have refused or failed to accept recall. Laid off teachers will be placed into vacancies prior to hiring any uncertified teachers.

To further ensure job protection for its classified bargaining unit members, the SCTA has successfully negotiated a subcontracting clause that limits the conditions upon which work may be out-sourced on a contractual basis. The language reads:

Work normally performed by bargaining unit members will not be subcontracted except under the following conditions:

- *Work load peaks (not to exceed 60 days duration)*
- *The custodial and grounds maintenance of non-school facilities*
- *Central office administrative support services (i.e., those positions listed in the 7000 cost function which are not allocated to a school based on work site or Facilities Services)*
- *Those types of services that have been subcontracted by the Board in the past, and/or*
- *Other exemptions agreed to by the parties*

There will be no layoff of existing employees or reduction in the pay grade of individual employees due to the implementation of these procedures.

RECOMMENDATION 2-6:

Revise labor agreement provisions that hinder essential personnel decisions when lay-offs may be required.

Implementing this recommendation will necessitate open dialogue by all parties and bring cause to address the changes needed in the shared governance model of the district and the fiscal requirements associated with that model, whether temporary or permanent, to make the district more effective and efficient especially during periods of austerity. The following are areas that could be renegotiated and modified without negatively impacting students:

- Terms of employment.
- Released time for union representatives (both units).
- No-lay-off provision of subcontracting (classified).
- Health and dental insurance to require employee contribution toward premiums.
- Extra paid holidays beyond the standard 6 days.
- The extension of the duty day by 30 minutes for teachers and teacher aides was first implemented in January 2006. Sufficient data is now available to assess whether or not this program is having an impact on student outcomes (See **Chapter 3.0, Recommendation 3-6**).
- Alter contract language impacting transportation department procedures and other operations areas (See **Chapter 6.0, Recommendations 6-10, 6-11, and 6-12**).

FISCAL IMPACT

This recommendation can be implemented with the current district resources; however, it will take many hours of preparation.

Recommendation Progress Report

(on the following pages are detailed descriptions of the finding, recommendation and fiscal impact)

No.	Recommendation	Contact Person	Current Status	Action #1
	Chapter 2 Human Resources Management			
2-7	Negotiate a reduction in the employment days for teacher aides.	Michael Jones	Completed	May 2012 - A commitment was made through negotiations that the teacher aide calendar would be studied to see which classifications could meet the job function requirements with fewer contractual calendar days (up to ten). All newly hired teacher aides would be on a 186 day calendar.

FINDING

SCS currently employs teacher aides 196 days, requiring them to be present on all days that teachers are present, including days that students are not in session.

During the course of the school year, teacher aides are present 10 days when students are not. Although MGT consultants concede that these positions provide valuable support services to the schools and teachers, reducing the number of employment days represents another option for absorbing revenue reductions while leaving the instructional program intact.

RECOMMENDATION 2-7:

Negotiate a reduction in the employment days for teacher aides.

Many districts are revising employment agreements so teacher aides are in place only when students are in place. SCS approved 545 teacher aide positions in the current budget. Decreasing each position to 186 days of employment will yield a salary/benefits savings of approximately \$900,000.

FISCAL IMPACT

Reducing teacher aide days to 186, based on an average daily rate of \$165, will save approximately \$900,000 annually ($\$165 \text{ per day} \times 10 \text{ days} \times 545 \text{ positions} = \$899,250$). Over five years, the district could save \$4,496,250.

RECOMMENDATION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Reduce Teacher Aide Days	\$899,250	\$899,250	\$899,250	\$899,250	\$899,250	\$4,496,250

Recommendation Progress Report

(on the following pages are detailed descriptions of the finding, recommendation and fiscal impact)

No.	Recommendation	Contact Person	Current Status
	Chapter 2 Human Resources Management		
2-8	Revise labor agreements to significantly curtail or eliminate provisions that allow board-paid time for bargaining unit members to conduct union business.	Michael Jones	Completed

FINDING

Bargaining unit agreements include board-paid time for union business.

Article IV (F) of both bargaining unit agreements have provisions that allow a total of 200 days each school year of board-paid released time for instructional or classified bargaining unit members that are allocated at the discretion of the union. Should the union exceed the allocated days they are required by the agreement to reimburse the board for all additional days at the appropriate substitute’s rate of pay. This essentially amounts to a contribution to the union from the board. To illustrate this, consider the following:

If the union used 196 days and the selection of teachers whose collective average experience fell at the 15th step on the bachelor’s lane of the salary schedule, the district would be essentially giving the union \$57,826 which represents the base salary plus fringes. In the event the days are exceeded the union is only obligated to reimburse the district at the substitute rate; in such case it still is not reimbursed for the full amount being paid to the teacher(s) who are on board approved release time for union business. Over a three year period the board would have contributed \$173,478 in staff time for which it received no direct benefit. In addition to the 200 days the union also has the option for using up to 10 employees for 5 Board paid days of collective bargaining for which there is no reimbursement.

RECOMMENDATION 2-8:

Revise labor agreements to significantly curtail or eliminate provisions that allow board-paid time for bargaining units to conduct union business.

Implementing this recommendation will reduce and/or eliminate school board contributions of board-paid staff time to the union to conduct its private business affairs.

FISCAL IMPACT

Based on the example provided above, over a period of three years the board could eliminate \$57,826 annually, or \$289,130 over five years, worth of staff time donated to the union.

RECOMMENDATION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Eliminate Board-paid Release Time for Union Business	\$57,826	\$57,826	\$57,826	\$57,826	\$57,826	\$289,130

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3
2-9	Review all salary schedules and develop proposals to align them with state averages, adjusted for increased area cost-of-living.	Roy Sprinkle	Continuing	September 2012 - This project has not yet begun due to multiple ongoing projects including the adoption of the District's 2012-2013 budget and the completion of the 2011-2012 financial statements and current annual audit. This project is anticipated to begin sometime late 2012 or early 2013.	April 2013 - Funding for this project is not available from current resources. In-house analysis conducted using data published by the Florida Dept of Education (FDOE). For an appropriate comparison, we used the district closest to the state avg (Hillsborough (HCS)- \$45,763) to make appropriate adjustments to comparative data. First, the cost of housing differential of 19.54%, as published by the Economic Development Council of Sarasota County was applied to HCS salaries for an adjusted average salary of \$54,705. In addition SCS's average teacher has 14.05 yrs of experience versus the state average of 12.29 yrs. Using 1.5% per year salary differential, this equals an additional 2.64% to equalize avg salaries for yrs of experience. This adjusts HCS's salaries to \$56,149, a salary difference of \$155 from SCS's average teacher salary of \$55,994.	December 2014 - Salary schedules are currently undergoing revision as part of bargaining. In particular, provisions required by Senate Bill 736 related to performance pay are being negotiated for inclusion. Bargaining is ongoing.

FINDING

SCS provides a salaries and benefits package that ranks among the best in the state of Florida. Several exhibits follow to illustrate how the district compares with peer school districts and the state in terms of salaries for selected positions.

Exhibit 2-12 shows that among high school principals in the peer comparison districts, Collier and Manatee school districts outpaced the Sarasota district by as much as \$9,853 or approximately 9 percent. However SCS exceeded the peer average by \$4,193 or approximately 4 percent. It exceeded Escambia, the lowest district in the peer comparison group, by \$20,026 or approximately 20 percent. For middle school principals, SCS exceeded each peer comparison district with the greatest being \$15,997 or 20 percent above that of Escambia. The average salary for elementary school principals in SCS also exceeded that of the peer comparison districts by \$12,455 or 14 percent and the state average by \$14,786 or 17 percent.

Other types of schools may include vocational centers, alternative schools, magnet centers, and other unique configurations that require a principal as its head administrator. Sarasota again significantly outpaced both the state and peer comparison groups in this area.

**EXHIBIT 2-12
STATE OF FLORIDA
AVERAGE PRINCIPAL SALARIES FOR PEER DISTRICTS
2010-11**

School District	High School	Middle School	Elementary	*Other Type
Sarasota	\$101,062	\$97,186	\$99,986	\$108,279
Collier	\$110,915	\$95,444	\$88,781	\$100,443
Escambia	\$81,036	\$81,189	\$78,038	\$69,049
Manatee	\$110,339	\$93,539	\$91,248	\$84,939
Marion	\$91,682	\$91,567	\$82,751	\$76,418
St. Lucie	\$86,181	\$85,413	\$84,382	\$67,999
Peer Average	\$96,869	\$90,723	\$87,531	\$84,521
State Average	\$93,293	\$88,421	\$85,200	\$86,989

Source: Florida Department of Education Website 2011.

*Other Type schools are more varied in composition, program offering, and purpose. Caution should be taken when drawing conclusions and making generalizations about the data.

Exhibit 2-13 compares assistant principal salaries among the peer comparison districts and with the state average. As the exhibit illustrates, the SCS average pay for high school assistant principals exceeded all peer districts and the state average, as much as \$27,875 above that of Marion. Likewise, middle and elementary school assistant principal average salaries both exceeded that of the peer comparison districts and the state average. The SCS average middle school assistant principal's salary outpaced that of the St. Lucie district by \$19,792 or approximately 24 percent and the peer average by \$12,074 or approximately 17 percent. The SCS average elementary assistant principal's salary outpaced that of the Escambia district by \$21,151 or approximately 30 percent and exceeded the peer average by \$12,714 or approximately 19 percent. The average salary for assistant principals in the Other Type was the second highest, ranking just below the Collier district by \$6,748, but above the peer average by \$6,563 or approximately 8 percent and above the state average by \$27,902 or approximately 30 percent.

**EXHIBIT 2-13
STATE OF FLORIDA
AVERAGE ASSISTANT PRINCIPAL SALARIES FOR PEER DISTRICTS
2010-11**

School District	High School	Middle School	Elementary	Other Type
Sarasota	\$91,333	\$82,786	\$81,144	\$93,384
Collier	\$80,274	\$75,901	\$73,494	\$100,132
Escambia	\$64,824	\$63,788	\$59,993	NA
Manatee	\$81,501	\$72,910	\$69,112	NA
Marion	\$63,458	\$66,029	\$63,332	\$66,948
St. Lucie	\$64,001	\$62,859	\$63,502	NA
Peer Average	\$74,232	\$70,712	\$68,430	\$86,821
State Average	\$68,030	\$65,159	\$63,674	\$65,482

Source: Florida Department of Education Website, 2011.

*Other Type school is more varied in composition, program offering, and purpose. Caution should be taken when drawing conclusions and making generalizations about the data.

A comparison of district level administrator salaries among peer districts and with the state of Florida revealed a trend similar to that of school based administrators as illustrated **Exhibit 2-14**. The chief financial officer's salary of \$126,295 exceeded the peer comparison district average by \$23,011 or approximately 18 percent and the state average by \$37,453 or approximately 30 percent.

Sarasota's research director's salary of \$101,360 exceeded the peer average by \$12,676 or approximately 13 percent and the state average by \$17,668 or approximately 17 percent

The technology director's salary of \$104,195 exceeded the peer comparison district average by \$15,893 or approximately 15 percent and the state average by \$23,580 or 23 percent.

The SCS personnel director's salary of \$90,469 was \$3,312 or approximately 4 percent below the average for the peer comparison districts and \$4,233 or approximately 5 percent above the state average for the same positions.

The facilities director's salary of \$104,195 exceeded the peer comparison group average by \$12,025 or approximately 12 percent, and exceeded the state average by \$11,609 or approximately 11 percent, and exceeded the salaries of each peer comparison district.

In almost all instances where Sarasota's 2010-11 salaries were examined, they exceeded peer comparison district and state average salaries by significant amounts. All salaries ranked in the upper echelons of school and district administrator salaries in the state.

**EXHIBIT 2-14
STATE OF FLORIDA
DIRECTOR SALARIES FOR PEER DISTRICTS
2010-11**

District	CFO	Research	Technology	Personnel	Facilities
Sarasota	\$126,295	\$101,360	\$104,195	\$90,469	\$104,195
Collier	\$104,008	\$99,310	\$94,413	\$112,984	\$98,179
Escambia	\$100,052	\$64,497	\$88,173	\$97,236	\$93,030
Manatee	\$99,017	NA	\$92,494	\$84,973	\$95,953
Marion	\$93,706	NA	\$84,671	\$90,811	\$95,795
St. Lucie	\$96,626	\$89,567	\$65,868	\$86,214	\$65,868
Peer Average	\$103,284	\$88,684	\$88,302	\$93,781	\$92,170
State Average	\$88,842	\$83,692	\$80,615	\$86,236	\$92,586

Source: Florida Department of Education Website, 2011.

An analysis of teacher salaries revealed similar rankings to that of the district and school administrators but to some degree with less disparity among peer comparison districts and the state average. **Exhibit 2-15** illustrates the teacher salary comparisons.

Minimum teacher salaries for SCS ranked above the peer comparison district average in all degree lanes. However, it fell below the peer and state average at the bachelor maximum level. It exceeded the peer and state averages at the minimum and maximum levels for the masters, specialist and doctorate lanes. Though not indicated in the exhibit, Sarasota's average teacher salary at the bachelor level is \$48,818 and ranked second in the state after the Monroe school district with \$54,138 for school year 2010-11.

The minimum teacher salary at the bachelor level for SCS exceeded the peer comparison district average by \$1,996 or approximately 5 percent; at the minimum masters level it exceeded the peer average by \$2,703 or approximately 7 percent; at the minimum specialist level it exceeded it by \$3,627 or approximately 9 percent. At the doctorate level the minimum salary exceeded the peer average by \$4,079 or approximately 10 percent.

The maximum teacher salary at the bachelor level for SCS ranked below the peer comparison district average by \$4,513 or approximately 8 percent; at the masters level it exceeded the peer average by \$3,031 or approximately 5 percent; at the specialist level it exceeded the peer average by \$7,208 or approximately 11 percent, and at the doctorate level it exceeded the peer average by \$8,053 or approximately 12 percent.

**EXHIBIT 2-15
STATE OF FLORIDA
TEACHER SALARIES FOR PEER DISTRICTS
2010-11**

District	Bachelor		Masters		Specialist		Doctorate	
	Min	Max	Min	Max	Min	Max	Min	Max
Sarasota	\$38,530	\$52,068	\$41,747	\$65,126	\$44,604	\$72,706	\$46,510	\$75,811
Collier	\$38,198	\$60,793	\$40,893	\$66,808	\$42,393	\$68,308	\$43,393	\$69,308
Escambia	\$32,825	\$51,986	\$35,325	\$54,486	\$35,925	\$55,086	\$36,425	\$55,586
Manatee	\$38,517	\$61,450	\$39,555	\$66,700	\$41,966	\$71,550	\$44,376	\$75,100
Marion	\$35,780	\$53,470	\$38,120	\$56,530	\$39,960	\$59,900	\$41,790	\$64,180
St. Lucie	\$35,356	\$59,717	\$38,621	\$62,921	\$41,014	\$65,435	\$42,092	\$66,565
Peer Average	\$36,534	\$56,581	\$39,044	\$62,095	\$40,977	\$65,498	\$42,431	\$67,758
State Average	\$34,775	\$56,276	\$37,185	\$59,442	\$38,510	\$61,085	\$39,680	\$62,494

Source: Florida Department of Education Website, 2011.

Exhibit 2-16 compares average salaries for selected support/technical personnel among peer comparison districts and the state of Florida. A trend toward higher salaries similar to that noted during comparison of administrator and teacher salaries exists. The SCS average salaries for almost all of the support/technical personnel examined exceeded that of the peer comparison districts, with the exception of secretaries and bookkeepers, which ranked below the peer average. The district averages exceeded the state average for all positions listed except those of electricians, carpenters, and secretaries.

In the electrician group the district exceeded the peer average by \$7,107 or approximately 15 percent and fell below the state average by \$3,185 or approximately 6 percent. The HVAC average salary was very close to the state average and exceeded peer comparison district average by \$3,150 or approximately 7 percent.

The range of carpenter average salaries for the peer comparison district is rather wide spanning from a low of \$24,596 in Escambia to a high of \$50,622 for St. Lucie. The SCS average carpenter salary of \$39,261 was close to the peer comparison district average but below the state average by \$3,971 or approximately 9 percent. The average custodial salary in the district exceeded that of the peer comparison district average by \$3,456 or approximately 12 percent and the state average by \$5,699 or 19 percent.

The SCS average secretary salary of \$30,617 was below the peer comparison district average by \$1,622 or approximately 5 percent and lower than the state average by \$1,102 or approximately 3 percent; while the average data entry salary of \$36,011 for SCS was above the peer comparison district average by \$4,133 or approximately 11 percent and the state average of \$28,381 by \$7,630 or approximately 21 percent. The bookkeeper average salary of \$31,969 for SCS was below the peer comparison district average by less than \$445 and above the state average by \$1,718 or approximately 5 percent.

**EXHIBIT 2-16
AVERAGE SUPPORT/TECHNICAL SALARIES FOR PEER DISTRICTS
2010-11**

District	Electrician	HVAC	Mechanic	Carpenter	Custodial
Sarasota	\$46,834	\$44,854	\$40,979	\$39,261	\$29,298
Collier	\$40,613	\$41,053	\$41,201	\$40,172	\$31,322
Escambia	\$29,385	\$45,174	\$36,476	\$24,596	\$19,446
Manatee	\$34,009	\$35,572	\$35,620	\$36,539	\$23,489
Marion	\$36,982	\$37,914	\$37,499	\$35,927	\$28,241
St. Lucie	\$50,540	\$45,656	\$43,608	\$50,622	\$23,254
Peer Average	\$39,727	\$41,704	\$39,231	\$37,853	\$25,842
State Average	\$50,019	\$43,917	\$38,925	\$43,232	\$23,599
	Secretary	Data Entry	Bookkeeper	Clerks	Aides
Sarasota	\$30,617	\$36,011	\$31,969	\$26,622	\$21,446
Collier	\$29,925	\$37,830	\$31,388	\$23,472	\$20,593
Escambia	\$32,491	\$30,407	\$34,990	\$22,820	\$14,713
Manatee	\$28,729	\$30,587	\$32,117	\$24,640	\$18,224
Marion	\$35,215	\$25,391	\$30,585	\$23,069	\$15,529
St. Lucie	\$36,454	\$31,043	\$33,434	\$24,523	\$19,460
Peer Average	\$32,239	\$31,878	\$32,414	\$25,191	\$18,328
State Average	\$31,719	\$28,381	\$30,251	\$23,327	\$17,234

Source: Florida Department of Education Website, 2011.

RECOMMENDATION 2-9:

Review all salary schedules and develop proposals to align them with state averages, adjusted for increased area cost-of-living.

Compensating personnel at a level that significantly exceeds state and peer comparison district averages helps the district attract and maintain a highly qualified workforce, which is essential to becoming and remaining a world class school system; however, with continued decreases in revenues and developing actions to avoid significant lay-offs, the district should reconsider the standards applied to set employee compensation.

FISCAL IMPACT

This recommendation can be implemented with the current district resources; however, it will take many hours of preparation and extensive work with the union.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
3-1	Evaluate ongoing opportunities for additional staff reduction through attrition and position consolidation.	Mitsi Corcoran	Completed with ongoing review	July 2012 - An SSP-10 Non-degreed Accountant position which was vacated through a retirement has been eliminated.	April 2013 - No Change. Unable to reduce staffing levels further as workloads are being stretched against already strained resources

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The SCS Financial Services Department staffing level is aligned with peer districts.

91 \ JVh' !, shows the number of financial services FTEs in the peer districts. It is important to note a distinction between SCS and the peer district data made available: none of the peer districts maintains records retention or print shop functions within their respective financial services areas. The exhibit shows total FTE and adjusted FTE to provide comparability.

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D99 F '8 -GHF =7 H'	: H9'	: H9 '58 >I GH98 : CF 'F97 CF 8' F9H9BH-CB/ 'DF -BH'G < CD''
GUF Ugc HU'	* \$'	((
Collier	*	*
Escambia	43	43
Manatee	*	*
Marion	46	46
St. Lucie	29	29

Source: SCS 2011-12 Executive Summary General Fund Budget Document and data provided by peer districts.

*Data not provided.

The St. Lucie FTE data appears to be an outlier. A review of the St. Lucie financial services website indicates differences in staff alignment in the purchasing/warehouse functions when compared to SCS and the other peer districts.

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In response to funding reductions, the SCS Financial Services Department has eliminated positions throughout its organization and reorganized parts of the department.

91 \ JVh' !- provides a summary of eliminated positions.

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: -G7 5 @ M9 5 F'	DCG -HC B' 89 G7 F -DH-CB'	BI A 69 F 'C: DCG -HC BG'
FY 2009	Payroll Manager	1
FY 2009	Retirement Specialist	1
FY 2010	Assistant Director	1
FY 2010	Accountant	1
FY 2011	Materials Management Bookkeeper	1
FY 2011	Accountant	1
FY 2011	Degreed Accountant	1
FY 2012	Warehouse Staff	1
FY 2012	Secretary	1
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Source: SCS 2011-12 Executive Summary General Fund Budget Document, Appendix A and information from SCS Staff.

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Financial services must continue to evaluate opportunities for reductions of overall funding requirements. Personnel expenditures comprise 74 percent (see 91 \]V]h' !%), of the department's overall general budget. Thus, opportunities for further overall budget reductions are significantly linked to staffing levels

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Financial Services	\$ 2,129,296	\$ 260,850	\$ 2,390,146
Materials Management	\$ 1,735,735	\$ 1,075,850	\$ 2,811,585
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Source: SCS 2011-12 General Fund Budget Document.

Focus should be placed in areas that will not impact the fiscal integrity of SCS, or directly impact levels of critical service to schools and other departments. Cross-training and potential shifting of responsibilities will be important to support this.

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This recommendation can be implemented at no additional cost to the district. Financial services leadership must continue to evaluate opportunities to consolidate positions and leverage attrition. Based upon a total salary and benefits load of \$3.865 million (see 91 \]V]h' !+), and a total FTE of 60 (see 91 \]V]h' !,), savings per eliminated position would average \$64,417 annually, beginning in Year 2, or \$257,668 over five years.

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Eliminate One Financial Services Position	\$0	\$64,417	\$64,417	\$64,417	\$64,417	\$257,668

No.	Recommendation	Contact Person	Current Status	Action #1
3-2	Evaluate progress on the financial services department goals and objectives on an ongoing basis.	Mitsi Corcoran	Completed with ongoing review	July 2012 - The financial services department performs ongoing reviews of their strategic plans including their goals and objectives

FINDING

The Financial Services Department maintains a formal list of department goals and objectives aligned with the district strategic plan.

Financial service’s goals and objectives are aligned with the overall SCS District Strategic Plan and are focused on driving levels of customer service up and containing costs in both the department and district. The goals and objectives for the 2011-12 year are shown in **Exhibit 3-11**.

**EXHIBIT 3-11
SARASOTA COUNTY SCHOOLS
FINANCIAL SERVICES DEPARTMENT PLAN
2011-12**

Sarasota County School District Strategic Plan 2011/2012

Department Business Plan

Department – Financial Services Department Owner- Mitsi Corcoran

District Objectives	Strategic Focus Areas Pillars	Department Objectives	Department Measures	Department Targets	Department Actions
<p><u>Goal 1:</u> Develop and nurture a professional and high-performing workforce based on trust, compassion, mutual respect and integrity.</p> <p><u>Objective 1:</u> Develop a high quality workforce.</p>	<p>PEOPLE- Maximizing the value of our staff, partners and stakeholders.</p>	<ul style="list-style-type: none"> Enhance the knowledge, skills, and abilities of District staff through training conducted by Financial Services staff 	<ul style="list-style-type: none"> Hours of training performed 	<ul style="list-style-type: none"> 10 hours 	<ul style="list-style-type: none"> Participate in leadership development by providing training on the budget and financial aspects of the District. Conduct training for bookkeepers, payroll preparers and internal staff on new policies and procedures particularly with CrossPointe implementation. Conduct internal payroll training on FLSA, DOL and IRS guidelines, Florida wages laws, etc.
<p><u>Goal 1:</u> Ensure that all staff interactions with our district employees, students, families and community members are courteous, professional, efficient and productive.</p> <p><u>Objective 1:</u></p>	<p>SERVICE- Promoting courteous, professional, efficient and productive interactions among our staff, students, parents and visitors.</p>	<ul style="list-style-type: none"> Enhance department’s customer service reputation in the District 	<ul style="list-style-type: none"> Customer Service ratings 	<ul style="list-style-type: none"> Score of 4.0 or higher 	<ul style="list-style-type: none"> Encourage staff development particularly in the area of customer service. Solicit feedback from District and school based administrators.

**EXHIBIT 3-11 (Continued)
SARASOTA COUNTY SCHOOLS
FINANCIAL SERVICES DEPARTMENT PLAN
2011-12**

Sarasota County School District Strategic Plan 2011/2012

Department Business Plan

Department – Financial Services Department Owner- Mitsi Corcoran

District Objectives	Strategic Focus Areas Pillars	Department Objectives	Department Measures	Department Targets	Department Actions
Provide consistent high level of service to meet and/or exceed realistic customer expectations.					
<p><u>Goal 1:</u> Secure, organize and optimize resources for supporting high-quality instruction and improved academic results.</p> <p><u>Objective 2:</u> Employ strategies and technologies that encourage and aid process improvements.</p>	RESOURCES- Ensuring full and equitable use of our facilities, systems and funding.	<ul style="list-style-type: none"> ▪ Enhance existing processes to increase efficiencies and build capacity. 	<ul style="list-style-type: none"> ▪ Percentage of system crossover integration 	<ul style="list-style-type: none"> ▪ 100% 	<ul style="list-style-type: none"> ▪ CrossPointe implementation
<u>Goal 2:</u> Sustain public trust and	RESOURCES- Ensuring full	<ul style="list-style-type: none"> ▪ Provide District staff with policies and 	<ul style="list-style-type: none"> ▪ Percentage of policies and 	<ul style="list-style-type: none"> ▪ 25% 	<ul style="list-style-type: none"> ▪ Update financial policies and procedures as a result of the

**EXHIBIT 3-11 (Continued)
SARASOTA COUNTY SCHOOLS
FINANCIAL SERVICES DEPARTMENT PLAN
2011-12**

Sarasota County School District Strategic Plan 2011/2012

Department Business Plan

Department – Financial Services Department Owner- Mitsi Corcoran

District Objectives	Strategic Focus Areas Pillars	Department Objectives	Department Measures	Department Targets	Department Actions
<p>confidence in the school district through exercising sound financial practices and effective stewardship of funds.</p> <p><u>Objective 1:</u> Enhance district wide financial management services.</p>	<p>and equitable use of our facilities, systems and funding.</p>	<p>procedures that provide guidance on how to employ sound financial management to maximize resources.</p> <ul style="list-style-type: none"> ▪ Re-design medical plans to provide cost efficiencies ▪ Generate cost savings ideas from citizen advisory and staff productivity committees to use in the development of the 2011 – 2012 budget. 	<p>procedures updated</p> <ul style="list-style-type: none"> ▪ Reduced medical plan cost ▪ Reduced operating budget 	<ul style="list-style-type: none"> ▪ Offset anticipated 10% increase in plan premiums ▪ Savings to produce balanced budget after fund balance reaches 7.5%. 	<p>CrossPointe implementation, in particular year end closing procedures. (District strategic plan project)</p> <ul style="list-style-type: none"> ▪ Re-market group medical plans. Determine true market value. ▪ Provide staff support to the Financial Advisory Committee and District Productivity Committee to assist in efforts to identify savings for the District.

**EXHIBIT 3-11 (Continued)
SARASOTA COUNTY SCHOOLS
FINANCIAL SERVICES DEPARTMENT PLAN
2011-12**

Sarasota County School District Strategic Plan 2011/2012

Department Business Plan

Department – Financial Services Department Owner- Mitsi Corcoran

District Objectives	Strategic Focus Areas Pillars	Department Objectives	Department Measures	Department Targets	Department Actions
<p><u>Goal 2:</u> Sustain public trust and confidence in the school district through exercising sound financial practices and effective stewardship of funds.</p> <p><u>Objective 2</u> Effectively manage and control operating expenditures and capital costs</p>	<p>RESOURCES- Ensuring full and equitable use of our facilities, systems and funding.</p>	<ul style="list-style-type: none"> ▪ Assist District revenue stream by increasing rebate received from P-Card vendor. ▪ Effectively manage District budget ▪ Reduce salary and benefit costs for the 2012 – 2013 budget. 	<ul style="list-style-type: none"> ▪ P-card usage reports ▪ P-Card rebate ▪ Percentage change between adopted and final budget ▪ Reduced salary and benefit costs 	<ul style="list-style-type: none"> ▪ Increase P-Card usage by 5% over last year ▪ Rebate amount greater than prior year ▪ Less than 5% change ▪ Reductions large enough to offset step and longevity adjustments to salary expenses and the anticipated increases to medical plan premiums and retirement contributions 	<ul style="list-style-type: none"> ▪ Promote P-Card usage to increase volume which will in turn maximize rebates and reduce processing costs – Food Service, Internal Accounts, Utilities, etc. ▪ Implement methods to monitor budget proactively. (District strategic plan project) ▪ Work with District negotiating team to implement cost reductions in salary and benefit costs for the 2012 – 2013 fiscal year.

Source: SCS Financial Services Department, December 2011.

RECOMMENDATION 3-2:

Evaluate progress on the financial services department goals and objectives on an ongoing basis.

To maximize the attainment of stated goals and objectives, department leadership should review progress in each area on a quarterly basis. The review should include a formal written status report including measurements set and attained each quarter. The status report should be provided to the superintendent on a quarterly basis. Periodic review of the progress towards the stated goals and objectives is essential in maintaining departmental and staff accountability, and attainment of the desired outcomes.

FISCAL IMPACT

The recommendation can be implemented at no additional cost to the district.

No.	Recommendation	Contact Person	Current Status	Action #1
3-3	Develop mission, vision, and value statements for the financial services department that are aligned with the district's statements.	Mitsi Corcoran	Completed with ongoing review	July 2012 - The financial services department has mission, vision and value statements already in place that align to the District's statements.

FINDING

The financial services department does not have its own mission, vision, and values statements.

Mission, vision, and value statements are critical for an operational unit in setting the tone and common focus for staff across functional boundaries. The statements can be used by departmental leadership on a daily basis to guide change. The materials management division of the department adopted a mission statement prior to becoming a component of financial services.

RECOMMENDATION 3-3:

Develop mission, vision, and value statements for the financial services department that are aligned with the district's statements.

Development of the departmental mission, vision, and value statements should include both senior and mid-level leadership to gain buy-in and promote the importance of the statements and their purpose. The materials management statement should also be used in developing the overall mission, vision, and values statements that cover all components of the department.

FISCAL IMPACT

The recommendation can be implemented at no additional cost to the district using existing staff.

No.	Recommendation	Contact Person	Current Status	Action #1
3-4	Promote stakeholder engagement, fiscal transparency, and public understanding of the SCS budget during the budget development process.	Al Weidner	Completed with ongoing review	Budget workshops are held monthly with review by the Financial Advisory Committee. Budget workshop materials are posted on the web site

FINDING

The SCS budget development calendar is well defined and aligns with the need to provide timely allotment of resources to schools and departments to support the opening of the school year, is flexible to adjust to the constraint of timelines associated with state level decision making, and provides the SCS Board an adequate amount of time to make thoughtful decisions regarding the use of financial resources

The SCS annual budget development is a year-long process that formally begins in October. **Exhibit 3-18** provides a high level overview of the process and timeline:

**EXHIBIT 3-18
SARASOTA COUNTY SCHOOLS
BUDGET DEVELOPMENT TIMELINE**

October & November - The five year student projections are updated for the actual number of students identified as attending school during the State Required October Student FTE Count submitted for State Funding. The five year forecast is sent out for review to the schools and appropriate district directors for modifications. The first quarterly projection report is prepared for all funds, for internal use based upon the results of the operations for the first quarter of the year.

December - Schools and District Directors submit changes to student projections for final submission to the State. Preliminary budgets are prepared for the General and Capital Funds utilizing updated student projections and new legal mandates.

January & February - Budget forecasts are prepared for School Board review. Administration begins preparing appropriation levels to be allocated to schools and departments. The second quarter projection report is prepared, for internal use based upon results of operations for the current year for all funds.

March - School Board workshops prioritize the goals and objectives of the preliminary budget. School and department allocations are reviewed to allow for the release of the budgets to individual schools and departments during the month of April. New Legislation and Legislative budgets are reviewed for impacts upon the School District.

April - School Board approves a preliminary budget allowing schools and departments to prepare a staffing budget. This is contingent upon the Legislature and Governor being in agreement as to what the Education Appropriations will be.

May - The Budget Department completes the staffing review necessary for preparation of the position vacancy and employee surplus lists. Human Resources prepares the instructional and classified staffing allowing for both instructional and classified vacancies to be published. The preliminary budget is adjusted to reflect final Legislative changes.

June – Schools and departments fill position vacancies for the next school year. The Superintendent’s Tentative budget is prepared using the latest data available for all funds.

July & August - Truth in Millage (TRIM) Legislation: The Superintendent’s Tentative Budget for all Funds is presented to the School Board within 24 days after the Property Appraiser certifies the tax roll to the Department of Revenue. July and The School District then submits for advertisement the Superintendent’s Tentative budget in the State prescribed format within 29 days of the certification of the tax roll. The School Board tentatively adopts millage and budget no sooner than 2 days nor later than 5 days after the advertisement of the Tentative budget. The 10 Day Budget adjustments are made during the last week in August to reflect enrollment changes between the original enrollment and the actual students enrolled at the schools.

September - The School Board adopts the final millage and budget along with any budget amendments within 65 to 80 days after the certification of the Tax Roll. Final carry forward allocations are loaded into the respective budgets and all funds are reconciled to the final budget adopted by the School Board.

Source: SCS School Board Budget Development Calendar, 2011.

RECOMMENDATION 3-4:

Promote stakeholder engagement, fiscal transparency, and public understanding of the SCS budget during the budget development process.

As a taxpayer funded entity, SCS maintains a fiduciary trust to wisely manage the public's investment. Fiscal transparency and fiduciary trust become even more important during times of economic strain. SCS should evaluate opportunities to promote the public's understanding of the budget and economic challenges faced by SCS.

Innovative and best practices to support budget understanding engage the public, help address common public misconceptions proactively, and may also help identify additional concerns. Examples of stakeholder engagement methods to push out budget information, clarify misperceptions, and gauge areas that need clarification include:

- Fact or Fiction on-line quizzes with statements about the budget that the reader must validate as true or false are used by Wake County Public School System (NC). That district has experienced tremendous response from the public taking a series of quizzes put out during the time period the budget is being developed. An additional benefit to the quizzes is they are set up to track results so the district can determine which areas of the budget are commonly misunderstood and work to simplify or clarify those areas.
- On-line suggestion boxes available to the public to provide input to staff and the board during the budget development cycle.
- Facts at Your Fingertips online documents or brochures that provide high level information about the budget using simple graphs to demonstrate sources of funding and the distribution of resources.

FISCAL IMPACT

The recommendation can be implemented at no additional cost to the district using existing staff and providing the recommended information through the district website.

No.	Recommendation	Contact Person	Current Status	Action #1
3-5	Redesign the Annual Budget document using guidelines recommended by NACSLB and GFOA to develop a professional budget document that provides information readily understood by the public.	Al Weidner	Complete	The 2012-2013 budget contains a Executive Summary of all funds with 10 year trend information.

FINDING

The annual budget documents, including the executive summary and complete budget produced by financial services, do not have a professional budget document appearance and lack high level summaries and explanations readily understood by the public; nor does the budget appear to be developed in a manner consistent with the recognized best practices for budget development.

The current SCS General Fund Budget Executive Summary and complete budget documents are available online at:

<http://sarasotacountyschools.net/departments/finance/currentbudget.aspx>.

The General Fund Budget Executive Summary posted on the website does not flow smoothly. The table of contents is found on page 27 of the 77-page file, preceded by budget amendments. High level charts showing information the general public can readily understand isn't shown until the latter part of the document, page layouts shift from vertical to horizontal throughout the document, and the pages themselves are difficult to read, appearing to be scanned copies of paper documents. These formatting and organization issues make the document difficult to use and follow.

The current Annual Budget document, also does not flow smoothly, does not provide an introduction on the state of budget within SCS, and does not provide high level summary information the general public can readily understand. Page layouts shift back and forth from vertical to horizontal throughout the document, and the pages themselves are difficult to read, appearing to be scanned copies of paper documents.

Both SCS budget documents have the appearance of an assemblage of individual pages from different base documents rather than a professional looking cohesive budget document.

RECOMMENDATION 3-5:

Redesign the Annual Budget document using guidelines recommended by NACSLB and GFOA to develop a professional budget document that provides information readily understood by the public.

The Association of School Business Officials (ASBO) has the Meritorious Budget Award program and GFOA has the Distinguished Budget Presentation Award. Both ASBO and GFOA provide a criteria check list for the awards. There is also a GFOA publication entitled *Preparing High Quality Budget Documents for School Districts* available through the GFOA website that provides excellent examples of well-designed budgets from over 60 different school districts from 20 different states.

GFOA also provides materials identifying the Best Practices in Public Budgeting. One section discusses the process for preparing and adopting a budget. GFOA recommends the following:

- **Develop a Budget Calendar** – Stakeholders need to be aware of when key budget tasks, events, and decisions will occur so they have an opportunity to plan and to participate in the process. The preparation of a calendar helps ensure that all aspects of the budget process have been considered and that adequate time has been provided.

- **Develop Budget Guidelines and Instructions** - Budget guidelines and instructions help ensure that the budget is prepared in a manner consistent with government policies and the desires of management and the legislative body. Instructions are necessary so that all participants know what is expected, thereby minimizing misunderstanding and extra work.
- **Develop Mechanisms for Coordinating Budget Preparation and Review** – The complete budget process involves many levels, departments, and individuals in a government, as well as a number of distinct processes and disparate groups of stakeholders. Coordination is needed to ensure that processes move forward as planned, to prevent confusion and misinformation, and to ensure appropriate stakeholders are involved.
- **Develop Procedures to Facilitate Budget Review, Discussion, Modification, and Adoption** – Appropriate procedures are needed to resolve conflicts, to promote acceptance of the proposed budget by stakeholders, and to assist in timely adoption of the budget.
- **Identify Opportunities for Stakeholder Input** – By definition, stakeholders are affected by a government’s resource allocation plans and service and program decisions. Stakeholders should have clearly defined opportunities to provide input. This helps ensure that stakeholder priorities are identified and enhances stakeholder support for the approved budget.

At a minimum, SCS should strive to improve the executive summary of the annual budget and the complete annual budget documents to provide a clearer understanding of the budget including, sources and uses of funding.

FISCAL IMPACT

A major rewrite of the budget document will require a great deal of staff time and effort and will probably require more than one year to accomplish. In the interim, there are simple yet highly effective improvements that SCS can implement at no cost:

- Begin both documents with a message from the superintendent and the board chair tying the budget to the core mission of the district.
- Provide high level summary statements about the budget, readily understandable by the public, toward the beginning of the document. .
- Provide high level budget information using charts and graphs towards the beginning of the document.
- Align documents so pages flow smoothly without the reader having to adjust the orientation of the page or screen.
- Use original electronic versions of source documents to create the final pages so the information is clear and easily read

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1
3-6	Evaluate the ongoing use of \$10.3 million in one-mill levy revenue to extend the duty day for teachers and teacher aides by 30 minutes.	Lori White	Continuing	The report to the Board from the Financial Advisory Committee made on December 10, 2013 included an analysis of student achievement during the period of time that the referendum has funded the additional 30 minutes of instruction.

FINDING

On March 16, 2010, electorate in Sarasota County voted to continue the one-mill levy to preserve quality schools.

This vote continued the tax levy that was originally passed by the voters in 2002 and renewed in 2006. Extending the levy allows the district to maintain existing programs, provide additional programs and continue the district's commitment to quality education. This revenue source will continue until the fiscal year ending June 30, 2014.

As a result of state funding reductions, SCS has appropriated revenues received from the one-mill levy to fund school based positions previously supported by state funds. Positions include media personnel, security aides, art teachers, music teachers, and a portion of technology positions supporting the schools. A total of 412 SCS positions are currently funded from this revenue source.

Exhibit 3-19 shows how the \$42.3 million in funding is being distributed for the 2011-12 year.

**EXHIBIT 3-19
SARASOTA COUNTY SCHOOLS
APPROPRIATION OF ONE-MILL LEVY FOR 2011-12**

DESCRIPTION	AMOUNT
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% increase paid to teachers and aides.	\$10,356,594
Continue funding the elementary science teachers.	\$1,551,984
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,541,258
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	4,534,285
Continue funding the elementary literacy and data coaches at only those Elementary schools that do not have an Assistant Principal.	\$564,358
Continue the funding of Guidance Counselor / Behavior Specialist positions due to inadequate state funding.	\$2,999,486
Continue the high school testing and scheduling coordinator.	\$352,724
Continue the elementary Assistant Principal positions for all title one schools below 800 students and for other schools needing additional support.	\$1,126,910
Continue funding a portion of the school office staff support and instructional extra duty days.	\$1,660,908
Continue the elementary computer teachers needed for teacher planning time at large schools.	\$211,634
Due to the lack of state revenue the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, gifted cluster foreign language teachers, and elementary dance teachers at specific schools are funded with referendum dollars.	\$3,788,266
Due to the lack of state revenue the media personnel that are in the schools have been funded from the referendum.	\$1,942,387
Due to the lack of state funding school security aides that are in schools have been funded from the referendum.	\$1,023,472
Due to the lack of state funding all art and music teachers have been funded from the referendum.	\$8,514,768
Due to the lack of funding the program that provides for an alternative to school suspension is being funded from the referendum.	\$1,219,802
Due to the lack of funding the 40% of the Technology Support Professionals that are servicing school networks are being funded from the referendum.	\$951,678
Total Appropriation	\$42,340,514
Total Positions being funded in 2011-2012	412

Source: SCS 2011-12 Executive Summary General Fund Budget Document, 2011.

Shifting revenues derived from the one-mill levy to fund positions previously supported by state funds, while bridging the revenue gap resulting from the economic downturn, has impacted the district's ability to utilize the levy revenues to provide additional programs and continue the commitment to quality education.

RECOMMENDATION 3-6:

Evaluate the ongoing use of \$10.3 million in one-mill levy revenue to extend the duty day for teachers and teacher aides by 30 minutes.

The extension of the duty day by 30 minutes for teachers and teacher aides was first implemented in January 2006. Sufficient data is now available to assess if this program has a direct impact on student outcomes. The evaluation should identify a direct correlation between the extra duty and improvement of student results across subgroups and provide recommended steps necessary to redirect this funding to alternate areas.

Given the overall funding pressures SCS will continue to face into the foreseeable future, programs that cannot demonstrate their efficacy should be discontinued.

FISCAL IMPACT

The recommendation can be implemented using existing staff at no additional cost to the district. If the evaluation determines the extension of the duty day by 30 minutes does not have a direct correlation to an improvement in student results, \$10.3 million of one-mill levy funding becomes available to alternate programs.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
3-7	Implement the full budget functions of the CrossPointe ERP system for management of revenue and appropriation budgeting.	Al Weidner	Continuing	Working with Education Solutions Development on a time line for Developing the system. Currently the budget is uploaded through Excel CSV files and will be expanded to use more of the online system.	November 2013 - Reports and access have been provided in the Test system. A refresh of current production data into the Test system has also been performed.

FINDING

The district is not fully using the district's enterprise resource planning (ERP) financial and human resource functions, which could lead to additional staff time and errors.

During the course of onsite interviews it was determined that much of the budgeting function is not performed using the district's ERP system, CrossPointe, but with spreadsheets and ancillary electronic tools. Current practice can lead to additional data entry time, increased potential for error, and duplicated efforts, costing additional staff time.

RECOMMENDATION 3-7:

Implement the full budget functions of the CrossPointe ERP system for management of revenue and appropriation budgeting.

Implementing this recommendation should lead to reducing staff time in inserting data and minimize the potential for errors. This should lead to greater efficiency in operations and increased effectiveness in budget document preparation (see **Recommendation 3-5**).

FISCAL IMPACT

The recommendation can be implemented using existing staff at no additional cost to the district.

3.3 Financial Reporting

The budgeting function is generally considered the “before the fact” plan for how available funding will be utilized. Financial reporting is generally considered the “after the fact” reporting of actual expenditures. Clear financial reporting on a periodic basis throughout the year is critical for the effective management of fiscal resources. The availability of accurate periodic financial reporting becomes much more important during times of economic uncertainty, and must be available to SCS management, the superintendent, and the board of education to effectively manage fiscal resources in a volatile environment. Presentation of periodic financial reporting to the board, it becomes a transparent form of reporting to the public as well.

In addition to periodic reporting throughout the fiscal year, annual financial statements must be produced to be in compliance with good fiscal management, Florida Department of Education regulations, State of Florida statutes, Governmental Accounting Standards Board (GASB) requirements, and Generally Accepted Accounting Principles (GAAP). As a component of developing an Annual Comprehensive Financial Report (CAFR), an external financial audit must be conducted. The Florida Auditor General and Florida state statute provide detailed guidelines and requirements on the selection of the external audit firm, the conducting of the audit, and what is to be included in the audit report. The Auditor General audits SCS once every three years, with a CPA firm engaged by SCS conducting the audit for the two consecutive years in between the Auditor General’s audit.

Section 218.39(1), Florida Statutes, states that if, by the first day in any fiscal year, a local governmental entity, district school board, charter school, or charter technical career center has not been notified that a financial audit for that fiscal year will be performed by the Auditor General, each school district board shall have an annual financial audit of its accounts and records completed within nine months after the end of its fiscal year by an independent certified public accountant retained by it and paid from its public funds, pursuant to Sections 10.558(3), 10.807(3), and 10.857(4), Rules of the Auditor General, each entity required to submit an audit report to the Auditor General pursuant to Section 218.39, Florida Statutes, must provide an electronic copy of the audit report. The electronic copy is required to contain all elements described in Sections 10.557, 10.806, and 10.856, Rules of the Auditor General.

Exhibit 3-20 shows the scope of the audit as defined by the Florida Auditor General and Florida statutes.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2	Action #3
3-8	Post links to the monthly financial reports provided to the superintendent and the board on the SCS website to promote full fiscal transparency to the public.	Mitsi Corcoran	Completed with ongoing review	September 2012 - Website updated with all of FY 2011-2012 reports and ongoing monthly updates after Board approval will be posted for increased fiscal transparency	April 2013 - Complete review of website content being performed with inclusion of all published financial information.	November 2013 - All financial information including Budget documents, monthly and annual financial reports are now organized with current and historical information and published on our website for full transparency. Easy access to information is provided with content shown down the left margin of every Financial Services webpage.

FINDING

Financial services staff provides detailed monthly financial reporting to the superintendent and board. Included within the monthly reporting are:

- An executive summary of increases or decreases from the original budget of the amount of annual appropriation. This reporting is provided by expenditure categories including:
 - Salaries
 - Employee Benefits
 - Purchased Services
 - Energy Services
 - Materials and Supplies
 - Capital Outlay
 - Other Expenses

- A comparative statement of actual revenues, appropriations, and fund balance for the three prior years, the current year as originally projected, the current year as amended, and the actual results year to date for the current year. This information is further broken down between federal, state, and local funding sources, and also by specific programs. This information is important to monitor trends from year to year, and also to monitor changes in originally estimated annual revenues which in turn may dictate a mid-year change to planned expenditures.

- A comparative statement of salaries and FTEs for the three prior years, the current year as originally projected, the current year as amended, and the actual results year to date for the current year. This information is important to monitor staffing level trends. The information provided includes type of staff position grouped into the categories of:
 - Instructional Personnel
 - Educational Support Personnel
 - Administrative Personnel

- A comparative statement of actual benefit costs for the three prior years, the current year as originally projected, the current year as amended, and the actual results year to date for the current year. This information is important to monitor benefit cost trends. Reporting is provided by the categories of:
 - Retirement
 - Social Security
 - Group Insurance
 - Cafeteria Plan, Group Life, Disability, Dental, and Vision
 - Employee Assistance Programs including Unemployment Compensation
 - Early Retirement Plan Insurance
 - Workers Compensation.

- A comparative statement of actual expenditures by object code for the three prior years, the current year as originally projected, the current year as amended, and the actual results year to date for the current year. This

information is allows management to drill down into specific object code categories to determine if year to date expenditures are in line with budgets. The information is provided for detailed object codes and grouped by:

- Salaries
 - Employee Benefits
 - Purchased Services
 - Energy Services
 - Materials and Supplies
 - Capital Outlay
 - Other Expenses
- A balance statement as of the end of the month reporting period. Included within the report is a statement of assets, liabilities, and fund balances. Each asset, liability, and fund balance detail line is further reported by type of fund including:
- General Fund
 - Debt Service Fund
 - Capital Projects Fund
 - Special Revenue Fund
 - Food Service Fund
 - Self-Insurance/Internal Service Fund
- A statement, year to date, of revenues and expenditures for each fund. Revenues are listed by federal, state, and local sources, and expenditures are listed categorically. Each report line includes the amount originally and currently budgeted, the actual amount of revenue or expenditure to date, percentage of the actual to date compared to the current total budget, and prior year information. This is an important report for management to monitor revenue and expenditure patterns to determine if actual run rates are in line with budgeted amounts, and can provide an early warning indicator of mid-year adjustments that may be necessary.
- Graphic pie charts for each fund showing the current year revenues collected and uncollected to date, and appropriations expended and unexpended to date. The charts also provide prior year information for comparison purposes.

The information provides the basis for sound fiscal management and decision making.

RECOMMENDATION 3-8:

Post links to the monthly financial reports provided to the superintendent and the board on the SCS website to promote full fiscal transparency to the public.

Implementing this recommendation will provide further transparency to the public and can be particularly valuable in time of reduced resources and public skepticism regarding the expenditure of public funds.

FISCAL IMPACT

The recommendation can be implemented using existing staff at no additional cost to the district.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2
3-9	<p>Optional: Implement a formal audit committee to participate in the selection process of the external financial auditor, to review the results of the annual audit and audit findings, to review management's response to audit findings, and to confirm successful completion of any corrective actions necessary.</p>	Mitsi Corcoran	Completed	<p>September 2012 - At this time, the District is currently in the middle of an operational and financial audit. Once these audits have been completed, SCS staff will investigate further into the need for a formal audit committee. The District will be competing, through an RFP process, for external auditing functions during the course of the fiscal year and will ensure that multiple stakeholders are participants in the selection process.</p>	<p>April 2013 - RFP for auditing services was Board approved on 2/5/13. The RFP review committee consisted of the CFO, Treasurer and Acctg Supervisor with ranking of proposer pricing performed by Purchasing. Review of audit findings and mgmt's response is conducted by the Board Chair, Superintendent and Finance personnel. The financial statements and audit results are also reviewed by the Financial Advisory Committee. In addition, there is a review performed by the FL Dept. of Education requiring follow-up on all findings and corrective actions. There are additional reviews and follow-up performed by the Legislative Audit Committee as well as Federal and State grantor agencies.</p>

FINDING

SCS does not have a formal structured audit committee.

A formal audit committee includes board appointed members not employed by the school district or with any direct or indirect business dealings with the school district.

Many educational entities follow the Sarbanes-Oxley Act, which requires that all audit committee members be independent and that one member have accounting or financial management expertise. Best practices include these characteristics regarding the composition of the audit committee:

- At least three members.
- All members must be independent.
- One member has accounting or financial management expertise.
- All other members must be financially literate.

Committee members should have a background in accounting, finance, business, management consulting or law. It is good business practice that audit committee members have these types of professional backgrounds to ensure they have a strong understanding of the audit process, financial reporting, audit findings, and management responses. This provides strong basis for the committee to provide expert opinions and recommendations to the board. Additional committee members should include SCS financial leadership, a board member, and an individual appointed by the superintendent. The role of the committee should include:

- Participate in the selection process of the external financial auditor. SCS staff should conduct the RFP process and bring staff's recommendation to the audit committee for review. The audit committee should review the recommendation and ultimately make a recommendation to the board.
- Determine areas to be emphasized in the external audits.
- Review annual financial audits and financial reports on a selective basis.
- Review the audit findings contained in the audit report.
- Review the recommendations contained in the audit report and responses by administration on how the audit findings will be corrected, review the time and funding required for corrections, and make appropriate recommendations to the board and superintendent in light of the committee's review of the reports.
- Request periodic reports on a selective basis regarding the status of corrective actions to eliminate audit exceptions and make appropriate recommendations to the board of education and superintendent based on the committee's review of the reports.
- Provide an effective communications link between the external auditors, the board, and the superintendent.
- Submit periodic reports through the committee chair, at least annually, on the work of the audit committee to the board and the superintendent.

Implementation of an audit committee will promote fiscal transparency and provide the board with an expert independent body to review and report on the results of the annual financial audit.

OPTION 3-9:

Implement a formal audit committee to participate in the selection process of the external financial auditor, to review the results of the annual audit and audit findings, to review management's response to audit findings, and to confirm successful completion of any corrective actions necessary.

FISCAL IMPACT

The recommended option can be implemented using existing staff at no additional cost to the district.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3	Action #4
3-10	Update the Accounting Procedures Manual and the School Internal Funds Manual to ensure currency and accuracy; supplemented by periodic newsletters, and post the documents on the SCS SharePoint site.	Carrie Hannabass / Nancy Wilson	Completed with ongoing review	September 2012 - The project to update the District's Accounting Procedures Manual including School Internal Funds is currently underway and is also a District Strategic Plan project	April 2013 - Existing procedures have been sent to content leaders for their review and update. The School Internal Accounts Manual has been updated and distributed to school bookkeepers.	November 2013 - Procedures have been updated in most content areas.	December 2014 - Procedures have been updated, but are continuously reviewed as new technologies are introduced and process changes are implemented.

FINDING

Some areas of the Accounting Procedures Manual and the School Internal Funds Manual are outdated or need refinement. There may be underlying processes and procedures that need to be reviewed as well. An example from the Accounting Procedures Manual section on fraud prevention demonstrates that the section does not speak so much to fraud prevention, but rather to what constitutes fraud. Further, the current district practice is to have financial services conduct fraud investigations, which may lead to potential conflicts of interest depending upon the details of the situation. Additional discussion about fraud prevention and detection is located in Section 3.8 of this chapter.

A periodic newsletter to school and departmental leadership and bookkeepers involved with financial transactions throughout the district will supplement procedures manuals.

RECOMMENDATION 3-10:

Update the Accounting Procedures Manual and the School Internal Funds Manual to ensure currency and accuracy; supplemented by periodic newsletters, and post the documents on the SCS SharePoint site.

Providing schools and departments up-to-date, detailed online guidance to procedures and workflows associated with financial transactions is important to driving down error rates and maintaining fiscal accountability. Periodic newsletters should cover FAQs, and timely updates. Data entry errors originating outside of the financial service department should be assessed and tracked as a tool to drive improvements across the district. Results should be used to drive improvements in procedures manuals, and discussed in the newsletter. The newsletter will reinforce expectations regarding compliance and ethics in conducting financial transactions.

FISCAL IMPACT

The recommendation can be implemented using existing staff at no additional cost to the district.

FINDING

SCS has implemented comprehensive internal controls that cross departmental boundaries to safeguard the utilization of its financial resources.

The district's internal controls include:

- Separation of duties between purchasing and accounts payable, and human resources and benefits management.
- Position control.
- Well defined financial policies and procedures.
- Use of Positive Pay technology (<http://www.positivepay.net/>) to submit lists of vendor checks and employee payroll checks to the respective banks to ensure that fraudulent checks are not cleared against SCS accounts.
- Direct deposit requirements for employee payroll.
- Electronic submission of vendor payments.
- Well-developed board policies direct fiscal management to be in line with regulatory requirements and good fiscal management.

A review of the external SCS external audit performed by the Florida Auditor General for Fiscal Year 2009, and the SCS external audit performed by Cherry, Bekaert, & Holland for Fiscal Year 2010, identifies no material weakness with regard to internal control over financial reporting and federal awards.

Internal controls are an important method to ensuring the district's financial resources are used in compliance with board policy, state law, and good fiscal management. Internal controls are also a component in safeguarding the financial resources of SCS and preventing fraud. Best practices suggest internal controls include

- Segregation of duties - separating authorization, custody, and record keeping roles.
- Authorization of transactions - review of particular transactions by an appropriate person.
- Retention of records - maintaining documentation to substantiate transactions.
- Physical safeguards - usage of cameras, locks, physical barriers, etc. to protect property, such as merchandise inventory.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
3-11	Implement duty rotation and mandatory vacations for financial services staff.	Mitsi Corcoran	Completed with ongoing review	September 2012 - Mandatory vacations do not seem to be a system that is required to be implemented as all Financial Services staff have taken time off every year. Duty rotation is being reviewed and has already been implemented in some areas in order to ensure cross training as well as an internal control function.	April 2013 - Review of Financial Services staff shows that all staff members have taken time off during the year so mandatory vacation implementation is not necessary. Duty rotation has been performed to ensure appropriate cross training as well as providing an internal control function. Payroll and Risk Mgmt staff are assessing needs and workloads

FINDING

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The district's internal controls include:

- Separation of duties between purchasing and accounts payable, and human resources and benefits management.
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- Segregation of duties - separating authorization, custody, and record keeping roles.
- Authorization of transactions - review of particular transactions by an appropriate person.
- Retention of records - maintaining documentation to substantiate transactions.
- Physical safeguards - usage of cameras, locks, physical barriers, etc. to protect property, such as merchandise inventory.

- Information technology security - usage of passwords, access logs, etc. to ensure access restricted to authorized personnel.
- Controls over information processing - a variety of control activities are used in financial management processes and related software applications including checks of data entered, accounting for transactions in numerical sequences, comparing file totals with control accounts, and controlling access to data, files and programs, and not allowing editing of certain information once keyed.
- Fiscal policies that are explicit ensure alignment between staff practices and regulatory requirements including state law and good fiscal management, and articulate expectations of staff.

Enhancements to internal controls to ensure effectiveness include duty rotation in the areas of accounts payable, cash receipting, and banking transactions on a 3-or-4 year basis and requiring all positions in the financial services area to take vacations during the year. Duty rotation also provides important cross training of staff.

Exhibit 3-24 shows SCS policies aligned with business services:

**EXHIBIT 3-24
SARASOTA COUNTY SCHOOLS
BOARD POLICY CHAPTER 7**

School Budget System	7.100
Unappropriated Fund Balance	7.101
Debt Management	7.102
Accounting and Control Procedures	7.200
Educational Enhancement Funds	7.300
Food and Nutrition Services Funds	7.310
Internal Funds	7.320
Petty Cash Funds	7.330
Acceptance of Credit/Debit Cards	7.340
Investment of Funds	7.350
Bonded Personnel	7.370
Facsimile Signature	7.380
Expenditures for Promotion and Public Relations	7.390
Fund-raising for School Projects and Activities	7.400
Outside Organizations	7.410
Payment of Vouchers/Invoices	7.500
Payroll Procedures	7.510
Tax Sheltered Annuities and Custodial Accounts	7.512
Travel Expense Reimbursement	7.520
Expenditures for Fringe Benefits for Employees	7.530
Audits	7.600

**EXHIBIT 3-24 (Continued)
SARASOTA COUNTY SCHOOLS
BOARD POLICY CHAPTER 7**

Energy Conservation Policy	7.610
Purchasing and Bidding	7.700
Resolution of Protests from the Contract Bidding Process	7.701
Procurement Code of Conduct	7.702
Procedure for Selection of Architects and Engineers	7.710
Acquisition Use and Exchange of School Property	7.720
Acquisition of Real Property for School Use	7.730
Lease and Lease-purchase of Land Facilities and Equipment	7.740
Sale, Transfer or Disposal of Property	7.750
Lost or Stolen Property	7.760
Inventories and Property Records	7.770
Capital Assets	7.771
Adequacy of Educational Facilities and Growth Management	7.780
Risk Management Insurance	7.800

Source: SCS Board Policy, 2011.

RECOMMENDATION 3-11:

Implement duty rotation and mandatory vacations for financial services staff.

FISCAL IMPACT

The recommendation can be implemented using existing staff at no additional cost to the district.

No.	Recommendation	Contact Person	Current Status	Action #1
3-12	Review SCS fiscal policies on a periodic basis and revise as required.	Mitsi Corcoran	Completed with ongoing review	September 2012 - Policies are reviewed by both SCS staff and EMCS to be in compliance with Florida Statutes and the terms of the collective bargaining agreements.

FINDING

SCS has implemented comprehensive internal controls that cross departmental boundaries to safeguard the utilization of its financial resources.

The district's internal controls include:

- Separation of duties between purchasing and accounts payable, and human resources and benefits management.
- Position control.
- Well defined financial policies and procedures.
- Use of Positive Pay technology (<http://www.positivepay.net/>) to submit lists of vendor checks and employee payroll checks to the respective banks to ensure that fraudulent checks are not cleared against SCS accounts.
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Internal controls are an important method to ensuring the district's financial resources are used in compliance with board policy, state law, and good fiscal management. Internal controls are also a component in safeguarding the financial resources of SCS and preventing fraud. Best practices suggest internal controls include

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- Physical safeguards - usage of cameras, locks, physical barriers, etc. to protect property, such as merchandise inventory.

- Information technology security - usage of passwords, access logs, etc. to ensure access restricted to authorized personnel.
- Controls over information processing - a variety of control activities are used in financial management processes and related software applications including checks of data entered, accounting for transactions in numerical sequences, comparing file totals with control accounts, and controlling access to data, files and programs, and not allowing editing of certain information once keyed.
- Fiscal policies that are explicit ensure alignment between staff practices and regulatory requirements including state law and good fiscal management, and articulate expectations of staff.

Enhancements to internal controls to ensure effectiveness include duty rotation in the areas of accounts payable, cash receipting, and banking transactions on a 3-or-4 year basis and requiring all positions in the financial services area to take vacations during the year. Duty rotation also provides important cross training of staff.

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Payment of Vouchers/Invoices	7.500
Payroll Procedures	7.510
Tax Sheltered Annuities and Custodial Accounts	7.512
Travel Expense Reimbursement	7.520
Expenditures for Fringe Benefits for Employees	7.530
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**EXHIBIT 3-24 (Continued)
SARASOTA COUNTY SCHOOLS
BOARD POLICY CHAPTER 7**

Energy Conservation Policy	7.610
Purchasing and Bidding	7.700
Resolution of Protests from the Contract Bidding Process	7.701
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Procedure for Selection of Architects and Engineers	7.710
Acquisition Use and Exchange of School Property	7.720
Acquisition of Real Property for School Use	7.730
Lease and Lease-purchase of Land Facilities and Equipment	7.740
Sale, Transfer or Disposal of Property	7.750
Lost or Stolen Property	7.760
Inventories and Property Records	7.770
Capital Assets	7.771
Adequacy of Educational Facilities and Growth Management	7.780
Risk Management Insurance	7.800

Source: SCS Board Policy, 2011.

RECOMMENDATION 3-12:

Review SCS fiscal policies on a periodic basis and revise as required.

Regular review of policies ensures they are aligned with current state law, other regulatory requirements, agreements between SCS and third parties, and good fiscal management practices.

FISCAL IMPACT

The recommendation can be implemented using existing staff at no additional cost to the district.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3	Action #4
3-13	Develop a cross-departmental task force to drive completion of the remaining ERP components and expectations for any remaining software development, training, and deployment.	Mitsi Corcoran	Completed with ongoing review	August 2012 - District went live with the employee portal for the online delivery of HR/Payroll information for employees. All paper check stubs will be stopped in November	April 2013 -The District has stopped printing all paycheck information and produced and distributed W-2 forms electronically through the employee portal. The District went live in October 2012 with an electronic employee benefit system in time for the open enrollment process. This system is used to maintain all employee benefits and provides interface uploads into the Payroll system.	November 2013 - Currently working on integrating the In-County mileage reimbursement form and the employee absence form into the Employee Portal including automated workflow approval processes. Automated absence documentation will also provide direct posting to employee timesheets. Investigating the use of the ESD system for Internal Accounts processing.	December 2014 - ESD, formerly Crosspointe, has been fully implemented from the ERP side and went live on the Student Information System in fiscal year 2013-2014. The ESD suite is constantly reviewed and proposed enhancements and modifications are sent to the vendor for development and implementation.

FINDING

The financial services department effectively utilizes technology in financial management to drive costs down and to improve levels of customer service.

SCS has implemented or is in the process of implementing technology-based financial tools and policies including:

- Recent implementation of the CrossPointe ERP system finance, human resources, and state reporting for staff, including use of automated work-flow systems.
- Requirement that all employees have their paychecks deposited via electronic direct deposit.
- Use of electronic payments to vendors.
- Use of electronic transaction for the payment of reimbursable employee expenses.
- Use of Positive Pay Systems to automatically safeguard SCS bank accounts and prevent processing of fraudulently created checks.

Interviews with financial services staff, a focus group of school bookkeepers, and a focus group of school principals consistently indicated that the ERP system is user-friendly, provides easy access to information, and that appropriate end-user training was provided to learn the new system. The same interviews also consistently point to a protracted implementation of the ERP system that was exacerbated by ownership changes within the CrossPointe organization. Staff interviews indicated that response times from CrossPointe were sometimes slow and that there was not a centralized SCS chain of communication to CrossPointe.

RECOMMENDATION 3-13:

Develop a cross-departmental task force to drive completion of the remaining ERP components and expectations for any remaining software development, training, and deployment.

SCS internal users of the CrossPointe ERP system include not only financial services and human resources staff, but also staff in the schools and departments. Utilization of a cross-departmental task force will provide a vehicle to set district-wide expectations of CrossPointe, and a centralized vehicle for communicating and coordinating remaining issues.

FISCAL IMPACT

The recommendation can be implemented using existing staff at no additional cost to the district.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3	Action #4
3-14	Evaluate additional technology integration into SCS financial management including CrossPointe workflow systems, electronic signatures, and electronic submission of all vendor checks.	Mitsi Corcoran	Completed with ongoing review	September 2012 - Beginning the implementation of an online open enrollment system to employees to elect benefit coverages to reduce manual processes and employee overtime. Working with software vendor to eliminate printing of employee notifications of reimbursement (check stubs). Payment is made via ACH and notification is being pursued using e-mail.	April 2013 - The District went live in October 2012 with an electronic employee benefit system in time for the open enrollment process. This system is used to maintain all employee benefits and provides interface uploads into the Payroll system. The District is in the process of receiving quotes to expand payments to vendors using electronic payment cards to maximize rebate revenue and eliminate check printing.	November 2013 - Currently working on integrating the In-County mileage reimbursement form and the employee absence form into the Employee Portal including automated workflow approval processes. Automated absence documentation will also provide direct posting to employee timesheets. Investigating the use of the ESD system for Internal Accounts processing. Review of SQL report writing options to provide real-time data to end users.	December 2014 - Implementation of second online open enrollment system was completed in October 2014 with interfaces built to transfer employee benefit information into ESD payroll. In-County mileage is now entered via the Employee Portal for reimbursement via direct deposit. Inquiry capabilities built into the HR/Payroll system and distributed to all authorized staff. Finalizing workflow rules for implementation of automated time off request process.

FINDING

The financial services department effectively utilizes technology in financial management to drive costs down and to improve levels of customer service.

SCS has implemented or is in the process of implementing technology-based financial tools and policies including:

- Recent implementation of the CrossPointe ERP system finance, human resources, and state reporting for staff, including use of automated work-flow systems.
- Requirement that all employees have their paychecks deposited via electronic direct deposit.
- Use of electronic payments to vendors.
- Use of electronic transaction for the payment of reimbursable employee expenses.
- Use of Positive Pay Systems to automatically safeguard SCS bank accounts and prevent processing of fraudulently created checks.

Interviews with financial services staff, a focus group of school bookkeepers, and a focus group of school principals consistently indicated that the ERP system is user-friendly, provides easy access to information, and that appropriate end-user training was provided to learn the new system. The same interviews also consistently point to a protracted implementation of the ERP system that was exacerbated by ownership changes within the CrossPointe organization. Staff interviews indicated that response times from CrossPointe were sometimes slow and that there was not a centralized SCS chain of communication to CrossPointe.

RECOMMENDATION 3-14:

Evaluate additional technology integration into SCS financial management including CrossPointe workflow systems, electronic signatures, and electronic submission of all vendor checks.

Comprehensive ERP systems like CrossPointe have extensive capacities beyond the requirements of day-to-day day transactional processing and periodic reporting. Upon completion of the remaining initial CrossPointe implementation, the task force created to drive completion should begin evaluation of features of the ERP system that SCS can leverage to decrease administrative time, increase quality, and improve levels of customer service.

FISCAL IMPACT

The recommendation can be implemented using existing staff at no additional cost to the district.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
3-15	Transition payment of full-time employees to a monthly basis only.	Mitsi Corcoran	Declined at this time	May 2012 - All payroll checks are now handled through direct deposit, therefore there is no savings that would occur through a once monthly pay schedule.	November 2013 - Further analysis shows that processing payroll once per month would incur overtime costs and result in a greater number of payroll corrections.

FINDING

SCS processes two separate payrolls each month for full-time staff, which leads to unnecessary costs.

SCS currently pays full-time staff on the 15th of each month and at the end of the month. Part-time staff are paid once per month. Processing of payroll in the public education environment is highly complex, and even with effective use of technology, labor-intensive.

Provision of competitive salaries and fringe benefits is important to attract and retain quality staff. Any public education entity is human resource intensive, thus a majority of the operating budget goes to covering the salary and benefits of staff. Effective management is essential in controlling overall costs associated with provision of benefits to staff, and in controlling the staff intensive processing of payroll.

RECOMMENDATION 3-15:

Transition payment of full-time employees to a monthly basis only.

SCS should take the steps to transition to a monthly payroll for all employees. Upon completion, SCS should evaluate staffing needs within the payroll function and make adjustments as appropriate.

FISCAL IMPACT

Reducing the full-time payroll to once per month should reduce the workload to the extent that one payroll services position can be eliminated. Salary and benefits for one SSP-10 FTE position is calculated based on an average annual salary of \$39,021 plus fringe benefits of \$10,536 for an annual total of \$49,557. The district would save approximately \$49,557 annually, with a potential five-year savings of \$247,785.

RECOMMENDATION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Transition to a Monthly Payroll for All Employees	\$49,557	\$49,557	\$49,557	\$49,557	\$49,557	\$247,785

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3	Action #4
3-16	Determine if current collective bargaining agreements directing SCS to provide benefits to all part-time employees are in conflict with Board Policy 7.53 and amend or waive the policy to be in alignment with contractual legal obligations.	Mitsi Corcoran	Continuing	September 2012 - Reviewing Board Policy 7.53 to determine whether policy needs to be amended or waived by School Board.	April 2013 - Policy 7.53 will require amendment to be in compliance with the provision of the Affordable Care Act. At such time as the final requirements of the law are determined, the policy will be reviewed and amended as needed to be in compliance with collective bargaining agreements and the Affordable Care Act.	November 2013 - With the implementation of the Patient Protection Affordable Care Act (PPACA) provisions, health benefits must be provided to all employees who work 30 hours or more. If benefits are not provided to 95% of eligible employees, then the penalty is assessed for every eligible employee so the District will continue to cover all Board appointed employees. The District annually reviews the requirements of the collective bargaining agreements as well as compliance with federal and state laws.	December 2014 - School Board Policy 7.53 is in process of being updated to incorporate collective bargaining changes that have occurred and to provide for the provisions of the Patient Protection Affordable Care Act (PPACA). It is anticipated that the updated policy will be presented to the Board for approval to advertise in January 2015.

FINDING

Every SCS appointed employee is eligible for benefits irrespective of the number of hours worked, as per the collective bargaining agreement.

Providing employee benefits to all part-time employees, regardless of the number of hours worked, is atypical. Business and government standards frequently define working at the 75 percent FTE (30 hours per week or in Sarasota 28 hours for 7.5 hour, 196 day employees) as the threshold for provision of benefits.

SCS Board Policy 7.53 directs that the superintendent is authorized to provide for fringe benefits as provided herein, including provide and pay for the costs of hospitalization insurance coverage, a cafeteria plan, and life insurance for all full-time employees. The policy does not authorize provision of these benefits for part-time employees; this indicates that SCS collective bargaining agreements may be in conflict with board policy.

There exists potential for significant savings to the district if collective bargaining agreements containing this provision are modified. If the board policy and the collective bargaining agreements are in conflict, the board must address the issue to align with contractual legal obligations.

RECOMMENDATION 3-16:

Determine if current collective bargaining agreements directing SCS to provide benefits to all part-time employees are in conflict with Board Policy 7.53 and amend or waive the policy to be in alignment with contractual legal obligations.

SCS must immediately take the necessary steps to evaluate the current policy and collective bargaining agreements, followed by evaluating the future provision of benefits to employees working less than a 75 percent FTE schedule. If benefits are provided this class of employees, the employees should bear a percentage of the costs, scaled to the percentage of time working.

FISCAL IMPACT

The recommendation can be implemented using existing staff at no additional cost to the district. Until the policy is aligned with current contract language the estimated savings cannot be computed.

While the fiscal impact of changing part-time employee benefits requires in-depth analysis, there is potential for significant savings to the district through implementation of this recommendation. For example, in Fiscal Year 2010-11, SCS spent over \$83 million in employee benefits; the average district-wide total benefits as a percentage of salary was 32.6 percent. However, in two departments utilizing large numbers of part-time staff, food services and transportation, benefits as a percentage of total salary far exceeded the average, at 67.17 percent and 47.02 percent, respectively.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2	Action #3
3-17	<p>Optional: Reorganize the benefits functions to align with payroll functions when the district deems the change can be implemented without disruption or impact to services provided.</p>	Mitsi Corcoran	Declined at this time	<p>September 2012 - Alignment of benefits functions with payroll functions would not reduce the number of personnel required to complete the necessary job related tasks. Currently reviewing technology related automations of processes such as online open enrollment.</p>	<p>April 2013 - The District went live in October 2012 with an electronic employee benefit system in time for the open enrollment process. This system is used to maintain all employee benefits and provides interface uploads into the Payroll system.</p>	<p>November 2013 - Maintaining segregation of duties between the implementation of benefits and the payroll functions associated with such benefits is an internal control function that is further validated through the reconciliation process on the payment to benefit providers.</p>

FINDING

The alignment of all employee benefits management under the supervisor for risk management is not typical.

Benefits functions typically align with either payroll or human resource functions. The basis for this alignment at SCS resides with the district's self-insurance for both workers' compensation and employee dental programs. These programs cross risk management and benefits boundaries. Reviews of both the risk management and payroll functions indicate that communication and coordination between these two groups is working well, and that there are no adverse results from the somewhat unusual alignment of benefits staff within risk management.

OPTION 3-17:

Reorganize the benefits functions to align with payroll functions when the district deems the change can be implemented without disruption or impact to services provided.

Implementation of this recommendation should result in ensuring that total payroll costs can be determined more easily. This should result in greater efficiency in the use of staff time and ensure accurate computation of data.

FISCAL IMPACT

The recommendation can be implemented using existing staff at no additional cost to the district.

No.	Recommendation	Contact Person	Current Status	Action #1
3-18	Develop the 2012-13 proposed budget appropriating fund balance such that the undesignated fund balance is maintained at a minimum threshold of 7.5 percent and a maximum of 10 percent as directed by board policy.	Al Weidner	Completed	The 2012-2013 budget contains a ending unassigned fund balance above the 10%

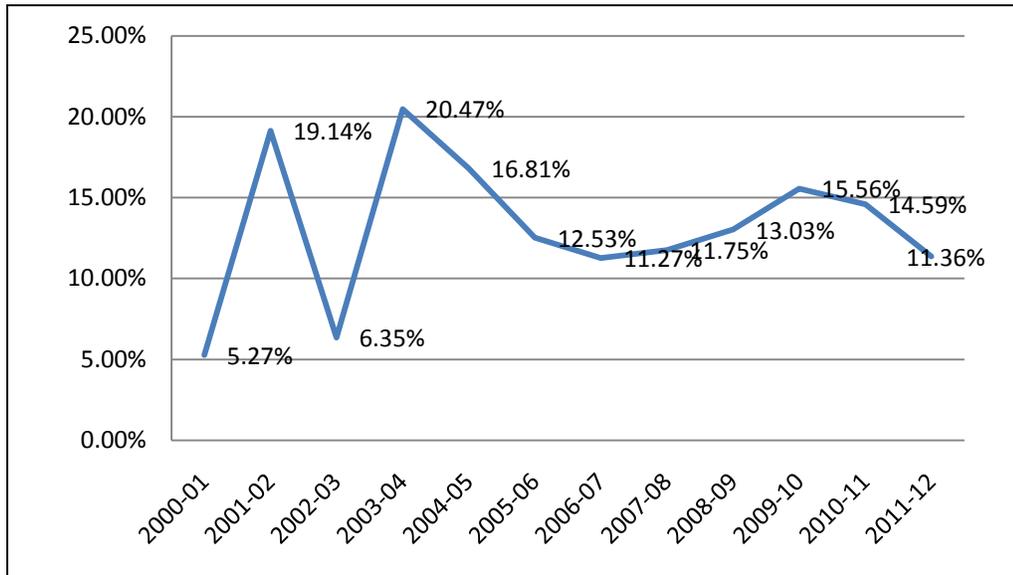
FINDING

SCS has maintained undesignated fund balances in excess of the board-directed 10 percent maximum for all but two years in the fiscal year beginning 2000-01 and through the current budgeted year of 2011-12.

During the current multi-year period of economic downturn, concurrent with significant funding cuts to SCS schools and central departments, the district has maintained undesignated fund balances in excess of the board-directed 10 percent maximum.

Exhibit 3-30 shows a history of undesignated fund balance levels maintained by SCS from 2000-01 through the budget for 2011-12.

**EXHIBIT 3-30
SARASOTA COUNTY SCHOOLS
UNDESIGNATED FUND BALANCE HISTORY
2000-01 THROUGH 2011-12**



Source: SCS 2011-12 Executive Summary General Fund Budget Document.

SCS has a fiscally responsible board policy in place guiding the maintenance of an undesignated fund balance that properly balances the need to maintain a fund balance that does not put the district at unnecessary risk, yet at the same time does not tie up funding provided by taxpayers unnecessarily.

RECOMMENDATION 3-18:

Develop the 2012-13 proposed budget appropriating fund balance such that the undesignated fund balance is maintained at a minimum threshold of 7.5 percent and a maximum of 10 percent as directed by board policy.

Establishing the board policy undesignated minimum fund balance of 7.5 percent is a good business practice and provided important fiscal protection in time of revenue

fluctuation and or excessive costs. Implementing this recommended action is important to not exceeding spending limits.

FISCAL IMPACT

The recommendation can be implemented at no additional cost to the system using existing staff. Further, implementation of this recommendation will mitigate the need for additional budget reductions for the 2012-13 year.

No.	Recommendation	Contact Person	Current Status	Action #1
3-19	Review the cost of maintaining in-house inventory of commonly ordered supply items to the cost of outsourcing the process to a third party.	Pat Black	Completed	September 2012 - A cost analysis of the warehouse has been performed several times and the results have been consistent. It is more cost effective to maintain the warehouse than it is to outsource the process.

FINDING

Materials management maintains a warehouse with district standard supplies that can be ordered by schools and central district departments. Approximately 800 standard items are stocked at the Osprey location, with quantity stocking levels based upon historical ordering trends.

Included within the items stocked are:

- Custodial supplies.
- System forms.
- Art supplies.
- Library/media center supplies.
- Audio visual supplies.
- Office supplies.

During Fiscal Year 2010-11, approximately 7,000 order requisitions with a total value of \$1.7 million were made by schools and departments for supplies maintained in the SCS warehouse. Orders are placed online using a standard electronic order form that includes item category, item number, item description, item unit of measure, item cost per, and quantity requested. The total cost for the item(s) and total cost of the order are automatically calculated and populated on the form.

In Fiscal Year 2008-09, a detailed study was performed comparing the cost of maintaining an inventory of SCS stocked items for delivery to the schools and departments to the cost of migrating to a just-in-time delivery system for such items, outsourced to a third party. The study took into account and reviewed:

- The carrying costs of maintaining in-house inventory including cost of funding tied to maintaining an inventory, cost of equipment (e.g., forklifts), cost of facility, utilities, etc.
- Staff and non-personnel costs associated with stocking, pulling, and delivery of SCS inventoried items.
- Numbers of transactions by type of item ordered.
- Cost of obtaining items from third party outsourced vendor.

The findings from the 2008-09 study concluded that an out-sourced just-in-time delivery system for items currently warehoused at the Osprey location would result in, at a minimum, an increase in costs of \$1.2 million to SCS.

RECOMMENDATION 3-19:

Review the cost of maintaining in-house inventory of commonly ordered supply items to the cost of outsourcing the process to a third party.

Outsourced solutions rapidly change and the potential for savings should be reviewed periodically.

The detailed review should be made with full disclosure of the results. Materials management should consider involving the financial advisory committee to promote fiscal transparency in the operation of the financial services department and SCS.

FISCAL IMPACT

The recommendation can be implemented using existing staff at no additional cost to the district.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3
3-20	Re-bid the PCard contract on a three- to five-year periodic basis to ensure the highest possible rebate is being received.	Mitsi Corcoran	Declined at this time	September 2012 - Nine other districts have been contacted regarding their rebate percentage. The rebate we are receiving is greater than all of these districts who utilize different banks. In addition, we have analyzed this information in the past and changed contracts in order to receive a greater rebate.	October 2013 - Another survey of Districts was performed by the FL School Finance Officers Association which reflected the highest rebate being received was by those participating in the bid for our vendor. We are currently receiving a rebate of 155 basis points with our vendor. Regions Bank is the next closest vendor at 125 basis points.	November 2014 - Chase Bank presented a proposal that provided competitive rebate pricing for single transactions, but had lower rebate pricing for high volume vendors such as Grainger and Office Depot. These vendors make up the bulk of our P-Card transactions.

FINDING

SCS utilizes a Purchasing Card (PCard) Program throughout the district that is overseen by Materials Management. Advantages of utilizing a PCard Program include:

- Speeds the receipt of goods for schools and departments.
- Reduces the number of invoices, checks, and purchase orders processed by the district, driving down administrative costs.
- Enables administration to focus on value-added activities.

According to a study performed by the American Productivity & Quality Center (APQC) the estimated average cost of processing a purchase order from inception through payment is \$162. SCS made 9,335 PCard transactions during calendar year 2010, thus eliminating the administrative overhead that would have been associated with conducting those purchases through a formal purchase order process.

SCS has implemented good internal controls surrounding PCard processes including:

- Merchant code blocking to preventing use at unacceptable vendor types (e.g. cannot be used to purchase meals).
- Transaction limits of \$750, and in some cases, \$1,000.
- Monthly maximum of charges per billing cycle \$5,000, and in some cases \$7,500.
- Designated individuals, normally the cost center bookkeeper, act as reconcilers within their cost center. The bookkeeper is responsible for the coordination and administration of a designated group of PCard holders. The bookkeeper must make sure all transactions for which they are responsible are reviewed in the settlement system prior to being swept to the general ledger and that receipts or a Missing Receipt Affidavit for these transactions is on file.

The PCard cannot be used for:

- Asset items with a value of \$750.00 or greater
- Split transactions, either by a single cardholder or between cardholders
- Furniture
- Travel and entertainment purchases such as cruises or restaurant expenses; allowable travel expenditures include airfare, rental car, and hotel.
- Gifts
- Items for the personal use of any student, staff, or other person
- Gift cards or gift certificates

- Services for food/catering* and consulting
- Hazardous materials
- Textbooks and new library books (object 0522 or 0610)
- Computers
- Printers
- Network hubs
- Network routers
- Software (unless pre-approved by Information Services)
- Expenditures as identified in Chapter 7, Section 3.5 Restricted Expenditures of the *Financial and Program Cost Accounting Manual* (Red Book).
- Meals for travel or purchases for personal use

**With the exception of department 9021 Food and Nutrition Services, or unless for instructional purposes coded to object 0516 or are within the guidelines of the funding source.*

Other exceptions may include purchases from internal accounts, purchases utilizing grant funds, and media material purchases.

SCS clearly identifies areas of misuse of the PCard including:

Personal misuse:

- Purchases for the sole benefit of the employee
- Assignment or transfer of an individual card to another person
- Use of a PCard by a suspended or terminated employee

Administrative misuse:

- Lack of proper and timely reconciliation of individual cardholder account
- Splitting an order to avoid the single-purchase limit
- Use of the PCard for commodities restricted by policy

SCS PCard procedures further define that PCard privileges will be suspended or terminated in instances of misuse, and that improper use of the PCard may also result in disciplinary action, up to and including termination of employment.

Detailed documentation and guidance is provided to PCard users through both the materials management website and SharePoint and include:

- PCard Training Manual.
- PCard Standard Operating Procedures, a set of 17 specific documents ranging from initial request and activation to lost card procedures.

Detailed documentation of purchases is also required. Whether a purchase is made in person or via telephone, Internet, or mail, the cardholder must obtain a sales receipt or a PCard sales slip (similar to a credit card receipt) from the merchant. Cardholders must forward all supporting documentation, including credits to the PCard, to the bookkeeper. Original receipts or missing receipt affidavits must be forwarded to finance for all transactions. These receipts assist in the verification of the online transaction history. They are also required to be filed for auditing purposes.

Original documentation must support the legitimate business purpose of all transactions made with the PCard. Documentation must include the name of the supplier, location, date, and dollar amount. The following are examples of supporting documentation:

- Detailed cash or sales receipts
- Packing slips with an item description and a dollar amount
- Subscription or dues forms
- Conference registration forms
- Statement of work reports from suppliers
- Photocopies of software mail-order forms

A total of 9,335 PCard transactions were made by SCS during calendar year 2010 for a total of \$2.798 million, leading to a rebate of \$43,373.

RECOMMENDATION 3-20:

Re-bid the PCard contract on a three- to five-year periodic basis to ensure the highest possible rebate is being received.

Implementation of this recommendation ensures that the district obtains the best rates.

FISCAL IMPACT

The recommendation can be implemented using existing staff. Any increased rebate levels must be weighed in light of implementation costs to evaluate potential net gain over the term of any proposed contract.

The district will face software development costs to appropriately receive electronic transactional information from the vendor, based largely upon the hours of development time that will be required. Without a detailed analysis of a proposed vendor's methodology for electronic exchange of transactional information, a cost estimate for this development cannot be provided. SCS will need to obtain cost estimates for the software development and any other required interfaces of a prospective vendor.

No.	Recommendation	Contact Person	Current Status	Action #1
3-21	Implement analytics and monitoring software for PCard transactions as an additional internal control to detect split purchases and other inappropriate PCard usage.	Pat Black	Completed	September 2012 - The current Pcard software contains a program to monitor split purchases as well as having other controls in place.

FINDING

SCS utilizes a Purchasing Card (PCard) Program throughout the district that is overseen by Materials Management. Advantages of utilizing a PCard Program include:

- Speeds the receipt of goods for schools and departments.
- Reduces the number of invoices, checks, and purchase orders processed by the district, driving down administrative costs.
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- Gifts
- Items for the personal use of any student, staff, or other person
- Gift cards or gift certificates

- Services for food/catering* and consulting
- Hazardous materials
- Textbooks and new library books (object 0522 or 0610)
- Computers
- Printers
- Network hubs
- Network routers
- Software (unless pre-approved by Information Services)
- Expenditures as identified in Chapter 7, Section 3.5 Restricted Expenditures of the *Financial and Program Cost Accounting Manual* (Red Book).
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**With the exception of department 9021 Food and Nutrition Services, or unless for instructional purposes coded to object 0516 or are within the guidelines of the funding source.*

Other exceptions may include purchases from internal accounts, purchases utilizing grant funds, and media material purchases.

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Administrative misuse:

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SCS PCard procedures further define that PCard privileges will be suspended or terminated in instances of misuse, and that improper use of the PCard may also result in disciplinary action, up to and including termination of employment.

Detailed documentation and guidance is provided to PCard users through both the materials management website and SharePoint and include:

- PCard Training Manual.
- PCard Standard Operating Procedures, a set of 17 specific documents ranging from initial request and activation to lost card procedures.

Detailed documentation of purchases is also required. Whether a purchase is made in person or via telephone, Internet, or mail, the cardholder must obtain a sales receipt or a PCard sales slip (similar to a credit card receipt) from the merchant. Cardholders must forward all supporting documentation, including credits to the PCard, to the bookkeeper. Original receipts or missing receipt affidavits must be forwarded to finance for all transactions. These receipts assist in the verification of the online transaction history. They are also required to be filed for auditing purposes.

Original documentation must support the legitimate business purpose of all transactions made with the PCard. Documentation must include the name of the supplier, location, date, and dollar amount. The following are examples of supporting documentation:

- Detailed cash or sales receipts
- Packing slips with an item description and a dollar amount
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- Conference registration forms
- Statement of work reports from suppliers
- Photocopies of software mail-order forms

A total of 9,335 PCard transactions were made by SCS during calendar year 2010 for a total of \$2.798 million, leading to a rebate of \$43,373.

OPTION 3-21:

Implement analytics and monitoring software for PCard transactions as an additional internal control to detect split purchases and other inappropriate PCard usage.

A software application such as ACL Data Analytics and Continuous Monitoring could be used by SCS not only to monitor PCard transactions, but to review and analyze all financial transactional data as a fraud detection tool. Such tools are normally deployed by the internal audit department.

FISCAL IMPACT

Implementation of a comprehensive data analytics and monitoring software application will require a significant investment in software, training, and support. Additionally, SCS would likely require additional staffing to employ such a system.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2	Action #3
3-22	Automate records retention processing, implement a fee for student record requests, and eliminate one SSP-8 records retention position.	Pat Black	Declined at this time	<p>March 13, 2012 - Staff plans to pursue the automation of the record ordering process. The fee would be intended to offset costs of the system. Automation saves about 1 minute per request in the 30 minute process. The elimination of the Record Retention warehouse position would require the outsourcing of the shredding function in addition to the cost to have a staff member directly observe the shredding process which is required by statute. There are no plans to eliminate this position at this time.</p>	<p>September 2012 - Staff continues to pursue the legally allowable fees associated with automating the record ordering process. The fees would be intended to help offset costs of the system. Automation saves about 1 minute per request in a 30 minute process and would not be enough of a time saver to eliminate an office position. The elimination of the Record Retention warehouse position would result in the expense to outsource the shredding function in addition to the cost to have a staff member directly observe the shredding process in accordance with statute requirements. There would also be an additional cost to hire a delivery clerk. There are no plans to eliminate this position at this time.</p>	<p>April 2013 - Per legal counsel, only \$.15 per page can be collected in accordance with Florida Statutes. The process to implement and report fees outweighs the projected income of \$500 -\$600 per year so this recommendation will not be implemented</p>

FINDING

SCS Records Retention has four full-time staff, which consultants believe could be reduced.

The records retention supervisor supervises two records retention technicians, and one record retention delivery clerk. Student, employee, and district records are maintained at the Osprey warehouse location in compliance with all district, state, and federal records retention guidelines and laws.

Students, employees, and staff can request records available to them by filling out forms found on the materials management website and the SharePoint site. The forms are then mailed or faxed to the records and retention staff to fulfill the request.

Disposition of records is also overseen by records and retention in compliance with all retention requirements. Associated documentation of any such request, including administrator approval of the request, and confirmation of the completion of the disposition, is maintained.

RECOMMENDATION 3-22:

Automate records retention processing, implement a fee for student record requests, and eliminate one SSP-8 records retention position.

Records requests and fulfillment of the requests are currently performed manually via fax and mail. Web-based applications are available to automate this process and allow electronic submission, leading to improved customer service and reduced staff time to process the requests.

Charging students/parents a modest fee for a transcript or related student documentation retained by a public school system is commonplace. SCS should implement such a fee structure using an online ordering/payment application.

Materials management should evaluate staff responsibilities across the department and consolidate all delivery functions.

FISCAL IMPACT

Costs associated with implementing an online record request will be offset by implementation of fee collection for student/parent requests. Elimination of one SSP-8 records retention position based upon efficiencies gained through automation of records retention processing and consolidation of delivery functions across materials management will save the salary and benefits of one FTE (estimated as \$44,802 annually based on an average annual salary of \$35,277 plus fringe benefits of \$9,525 for an annual total of \$44,802, or \$224,010 over five years). Associated savings in reduced travel cannot be estimated at this time.

RECOMMENDATION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Eliminate One SSP-8 Records Retention Position	\$44,802	\$44,802	\$44,802	\$44,802	\$44,802	\$224,010

No.	Recommendation	Contact Person	Current Status	Action #1
3-23	Conduct a cost comparison of print shop functions prior to the expiration of equipment leases in 2014 and 2015 to determine if SCS should expand the print shop function, turn to complete outsourcing, or continue the status quo.	Pat Black	Completed	September 2012 - We are currently negotiating with the vendor to replace the existing equipment with newer, faster equipment at no additional cost. A cost analysis of the Print Shop has been performed several times and the results have been consistent. It is more cost effective to maintain the Print Shop than it is to outsource the process. It is not feasible or necessary to expand the Print Shop function.

FINDING

The district operates a print shop in the Osprey facility that can be used by schools and departments for printing needs. The shop is staffed for three shifts, running 24 hours/day, five days per week. Orders are submitted through a web interface and via courier. Express service is available with a 48-hour service turnaround. **Exhibit 3-35** shows services provided by the SCS Print Shop:

**EXHIBIT 3-35
SARASOTA COUNTY SCHOOLS
PRINT SHOP SERVICES**

PRINT SHOP SERVICES	
8.5 x 11 single sided white	Color copier single sided
8.5 x 11 single sided color	Color copier double sided
8.5 x 11 double sided white	11" vellum single sided white
8.5 x 11 double sided color	11" vellum single sided color
8.5 x 14 single sided white	11" vellum double sided white
8.5 x 14 single sided color	11" vellum double sided color
8.5 x 14 double sided white	11" impressions
8.5 x 14 double sided color	17" impressions
11 x 17 single sided white	Stapling
11 x 17 single sided color	Tape Binding
11 x 17 double sided white	Tabs
11 x 17 double sided color	GBC Binding
11" drilled single sided white	Shrink Wrap
11" drilled double sided white	Folding

Source: SCS Print Shop Documentation, 2011.

The print shop actively promotes its services to district schools and departments, and does not directly charge back to individual schools or central departments using the services. The print shop operation currently generates 63 million impressions per year, and within the current structure, has maximized its output.

The print shop currently has two separate long-term leases for copying equipment. The first lease is for 72 months, running to December 2014, in the amount of \$2.7 million over the term. The second lease is for 60 months, running to June 2015, in the amount of \$206,000.

In 1996, a study was conducted to review the print shop function to determine which method of providing copying and printing services to the district is best and most cost effective. Request for Quotes (RFQ) were sent to nine local print and copy centers. The RFQ contained lists and quantities of services to be provided. A cost comparison of outsourcing print and copy services to the cost of in-house production concluded that SCS can provide those services to the district more cost-effectively than an out-sourced solution. The study includes detailed charts of all copy and print services used with the associated quantities of each service. The study also included all associated costs including staffing, equipment, paper and supplies, copier supplies and maintenance, repairs, and equipment depreciation. For example, the quote provided by Xerox was approximately twice the cost of SCS, and Xerox would not provide 24-hour turnaround guarantees. The district chose to maintain the print shop.

In 2004, another review of the print shop function was conducted to determine the best and most cost-effective method for providing copy and print services. The study was led by a CPA working in the accounting area. The study compared the cost of maintaining the internal print shop for copying and printing jobs to the cost of outsourcing the same functions. Again, costs for maintaining the function in-house were comprehensive and included staff salary and benefits, equipment leases, repairs and maintenance, consumable supplies, dues and fees, and electricity usage. The review looked at all print/copy services being provided by the print shop at the time. The study concluded an overall average cost of .021 cents per impression for in-house production, and an outsourced overall average cost of .0734 cents for the same services. Based upon utilization at the time, the additional cost of outsourcing would have been \$2.4 million.

The print shop is currently working at capacity with current staffing, current equipment, and running five days a week. Total annual production is over 63 million impressions. Print shop costs in 2010-11 were .02 cents per impression.

RECOMMENDATION 3-23:

Conduct a cost comparison of print shop functions prior to the expiration of equipment leases in 2014 and 2015 to determine if SCS should expand the print shop function, turn to complete outsourcing, or continue the status quo.

Outsourced solutions rapidly change and the potential for savings should be reviewed periodically.

Much has technologically changed since the 2004 study, and a fresh review should be timed such that thoughtful decisions can be made prior to the termination of print shop equipment leases.

FISCAL IMPACT

SCS should develop a cost based pricing structure, based upon the overall print shop budget, of the cost of providing services to customers. If the pricing structure is better than private (outsourced) services, SCS should investigate the cost of expanding services, ensuring the capacity for increased demand is budgeted, and that costs per impression will be maintained or lower. Funding for expansion may be achieved through modest below market value charge backs to customers, while still maintaining the below market cost incentive to customers to utilize services. If it is determined that current cost based pricing structure for provision of print shop services is at or above market value, the district should consider a competitive bid process for the services.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3
3-24	Send an annual letter from the superintendent to all SCS staff reminding them of their responsibilities to act ethically, to safeguard the system's resources, to follow board policy and procedures, and to report any wrongdoing with regard to fiscal assets.	Roy Sprinkle	Complete	September 2012 - Memorandum being drafted for distribution to all cost center heads for them to share with staff during a faculty meeting.	April 2013 - Consideration has been given to this recommendation, but it is felt that the existing procedures used to convey the duties and responsibilities of SCS staff are adequate. Currently, staff receive reinforcement of their responsibilities through orientations,, employee handbooks, published school board policies and procedures and annual ratification of the collective bargaining agreements.	December 2014 - A letter from the Superintendent is included in each year's employee handbook. The employee handbook outlines expectations on behavior and ethics.

FINDING

The financial service department has developed and implemented effective internal controls to safeguard the assets of SCS. These controls are discussed in Section 3.4 of this chapter. As demonstrated by the COSO definition of internal controls, the controls transcend the entire organization.

The effective internal controls implemented by SCS financial services by themselves are not enough to adequately safeguard the assets of SCS. The superintendent and non-financial leadership of the district must demonstrate a commitment to safeguard the assets of the district, and set the tone at the top that fiscal accountability and ethical behavior is expected of all employees. This must begin with the superintendent and permeate throughout the financial and non-financial leadership of SCS.

RECOMMENDATION 3-24:

Send an annual letter from the superintendent to all SCS staff reminding them of their responsibilities to act ethically, to safeguard the system's resources, to follow board policy and procedures, and to report any wrongdoing with regard to fiscal assets.

FISCAL IMPACT

The recommendation can be implemented at no additional cost to the system using existing staff.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2
3-25	Implement an anonymous hot-line managed by an outsourced third party where individuals may report allegations of wrongdoing within the district.	Roy Sprinkle	Complete	March 13, 2012 - The District current system of internal controls and reporting functions as defined in School Board policy 6.28 is designed to identify and reduce fraud risk. Although the cost of this annual subscription service is small (about \$1,000 annually) there are investigative costs of time and money that is increased because of the anonymous reporting status. Staff does not feel that this additional expenditure is necessary at this time.	December 3, 2014 - A link is provided on the Human Resources web site and posters have been placed at all schools that allows anyone access to the DOE educator misconduct reporting site. This is an anonymous outside party who investigates teacher misconduct.

FINDING

SCS does not have a formal tool for the anonymous reporting of wrongdoing within the district.

According to the Association of Certified Fraud Examiners (ACFE), the most common way internal fraud is detected is through a tip from an employee, an outside vendor, a customer, or an anonymous person. More than 34 percent of internal frauds are detected with tips.

RECOMMENDATION 3-25:

Implement an anonymous hot-line managed by an outsourced third party where individuals may report allegations of wrongdoing within the district.

Utilization of a third party outsourced solution to manage the anonymous hot-line removes potential conflicts of interest within SCS. Mention of the anonymous hot-line should be made in the annual fraud awareness letter sent out by the superintendent. Posters advertising the hot-line and providing the number should be placed prominently in all SCS buildings. SCS should also display information about the hot-line in highly accessed areas of its website.

School Board Policy 6.28 Anti-Fraud addresses the reporting of known or suspected fraud in Section IV and confidentiality in Section VI. The policy does not provide for anonymous reporting. Under the current policy, email alerts for all reports are sent to the superintendent and chief financial officer. The policy directs the CFO to lead the investigation of any alleged financial fraud. This policy and practice in and of itself creates potential conflict of interest an alleged fraud may occur within the CFO’s direct area of purview. This potential conflict of interest is discussed in the next finding.

FISCAL IMPACT

Annual subscriptions to third party anonymous hot-line centers are available for less than \$1,000 per year, or \$5,000 over five years. This is an insignificant investment in safeguarding the assets of SCS.

RECOMMENDATION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Hot-line Fraud Subscription	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$5,000)

No.	Recommendation	Contact Person	Current Status	Action #1
3-26	Optional: Create an internal audit function.	Mitsi Corcoran	Declined at this time	<p>March 13, 2012 - The District estimates the annual cost of this function is \$288,487. Financial Services staff currently conducts an annual risk assessment prior to each audit. District staff receive training on the anti-fraud policy at new employee orientation. The District has a long history of unqualified audit opinions with an absence of audit findings or significant deficiencies within the District's system of internal controls. The considerable annual cost for this additional safeguard does not seem justified at this time.</p>

FINDING

SCS currently has no internal audit function within its infrastructure, thus positioning itself for unnecessary risk.

Three of the peer districts (Escambia, Marion, St. Lucie) submitting financial infrastructure staffing information for this review report having an internal audit function. SCS is in a position of unnecessary risk by not maintaining an internal audit function, independent of any department that reports directly to the board chair, and administratively to the superintendent.

An internal audit function would greatly mitigate risk in the district by conducting an annual risk assessment, developing an annual internal audit plan, executing the annual audit plan, investigating anonymous hot-line reports of fiscal matters, and promoting the policies and tone of ethical behavior and fiscal integrity.

OPTION 3-26:

Create an internal audit function.

FISCAL IMPACT

This recommendation will require an investment by the district. Annual salary and benefits costs for the lead internal audit position should be in the \$125,000 range. Annual salary and benefits for staff should be in the \$75,000 range per FTE; for a district the size of SCS, a total internal audit staff of three would be optimal and staff of two acceptable (\$150,000 annually). The annual cost would be \$275,000, based on the cost of the lead internal audit position and two staff (\$125,000 + \$150,000 = \$275,000), and the five-year cost would be \$1,375,000.

With an annual operating budget approaching \$400 million, SCS must ask if the district can afford not to have an internal audit function.

OPTION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Add Lead Internal Audit Position	(\$125,000)	(\$125,000)	(\$125,000)	(\$125,000)	(\$125,000)	(\$625,000)
Add Two Internal Audit Staff Positions	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)	(\$750,000)
TOTAL	(\$275,000)	(\$275,000)	(\$275,000)	(\$275,000)	(\$275,000)	(\$1,375,000)

No.	Recommendation	Contact Person	Current Status	Action #1
4-1	Ensure that all staff working with the point-of-sale system understand the importance of following all procedures and update the procedures manual to include staying at the point-of sale register.	Beverly Girard	Completed	Update to FNS Policy and Procedures manual, page 20, which states, "The cashier should minimize anytime away from the register when students are present."

FINDING

Not all cashiers are asking students for first and last names (observed at Alta Vista and Brentwood Elementary Schools). Cashiers are leaving the register, as observed during visits to schools. These practices can cause the district to fail a coordinated review effort audit from the state of Florida on behalf of the federal program.

A cashier at Alta Vista Elementary left the point-of-sale register several times during lunch service, including when students were waiting at the register. One of the reasons for leaving the assigned post was to ask the manager for verification on the reimbursable meal pattern to identify the items students could take in order for the meal to be considered reimbursable by the federal government. Another instance was to ask about an a la carte item. If a child were to leave the line in front of a state or federal food service auditor, without properly submitting identification information so that the meal was recorded correctly and contained the proper components to qualify as reimbursable, the school could automatically fail the audit. Audit failure could also happen if student names are not properly verified at the point-of-sale portion of the food service line. Failures of these types can potentially lead to federal funds being held by the state until procedures are corrected, which can lead to financial hardship for the district, especially with the current economy. Perhaps these individuals were concerned with observers in cafeterias and kitchens; however, procedures must be followed regardless of when others may be present.

To comply with all regulations and guidelines, food service staff must validate student identification by asking for first and last names as the signs indicate at many of the district's schools. This particular practice is covered in the *Food and Nutrition Services Procedures Manual* in the meal and cash accountability procedure section. Additionally, while not specified in the procedures manual, cashiers must not leave their register when students are present to ensure that proper reimbursable components are on each tray; that the sale is properly completed and recorded as a meal served; and totals are accurate for the end-of-day edit checks to file for federal reimbursements.

RECOMMENDATION 4-1:

Ensure that all staff working with the point-of-sale system understand the importance of following all procedures and update the procedures manual to include staying at the point-of-sale register.

The food service director should instruct the area supervisors to draft an update to the procedures manual that includes working at the point-of-sale register. Once finalized, staff need to receive an updated manual and area supervisors should meet with each cafeteria manager and staff in their assigned schools to review the new procedures and the importance of adherence.

Additionally, the district needs to add this to the internal checklist to ensure all kitchens and cafeteria are adhering to coordinated review efforts performed by USDA or State of Florida auditors. The checklist contains specific items for each meal served by the district and school.

FISCAL IMPACT

This recommendation can be implemented in approximately ten hours for area supervisors and less than one hour of staff time.

No.	Recommendation	Contact Person	Current Status	Action #1
4-2	Review food storage procedures and guidelines with food service staff and expand the guidelines to consider including transferring leftover canned food to appropriate containers.	Beverly Girard	Completed	Part of existing training, which was readdressed following the MGT review.

FINDING

Not all inventories, including leftovers, are consistently and adequately stored and properly labeled.

In each school visited, it was observed that standard guidelines for storing and labeling food items, including leftovers, is not followed. Some schools correctly labeled condiments and spices (Alta Vista and Gocio Elementary Schools) while others did not have dates on these products. Alta Vista, while practicing commendable labeling of condiments, did not carry the practice over to canned goods in dry storage. Some schools, such as North Port High and Gocio Elementary, stacked boxes on the floor of both the walk-in coolers and freezers, which is not consistent with best practices or in accordance with internal procedures.

Heron Creek Middle School used clear plastic containers for leftover food, but the containers were not properly labeled. North Port High had a can of chow mein stored on the cooler shelf with cellophane and aluminum foil covering the remaining contents, yet the wrap was not very tight around the can. Some food was not properly discarded when it was removed from the line; the food was found in the hand-washing sink for the kitchen. These types of sinks are for hand washing and not for food disposal.

According to the district's *Food and Nutrition Services Procedures Manual, Section VI, Equipment and Facility Management Procedures*, food items should be properly stored on shelves and not on any floors (including coolers and freezers), food products and leftovers should be clearly dated, and stored. While the procedures do not clearly state that leftover canned contents should be emptied into an approved container, the USDA advises that canned food be transferred to glass or plastic storage containers after opening.

RECOMMENDATION 4-2:

Review food storage procedures and guidelines with food service staff and expand the guidelines to consider including transferring leftover canned food to appropriate containers.

The implementation of this recommendation will ensure compliance, improve food safety, and allow for additional training of staff regarding the importance of the necessary procedures for food service operations.

FISCAL IMPACT

This recommendation can be implemented without cost and take approximately ten hours for area supervisors and less than one hour of staff time.

No.	Recommendation	Contact Person	Current Status	Action #1
4-3	Instruct cafeteria managers to label and calibrate all thermometers on a weekly basis.	Beverly Girard	Completed	Part of existing training, which was addressed following the MGT review. However, as stated in feedback to MGT, weekly thermometer calibrations are not required by the Health Department. The requirement is "as needed" with a suggestion of once every 3 weeks. This finding does not constitute a violation.

FINDING

A standard thermometer calibration schedule for all schools is not in place.

Thermometer calibration forms are used to manually record the specific thermometer and to record that calibration was done to ensure the accuracy of temperatures. As shown in **Exhibit 4-6**, the Fruitville Elementary form shows the dates of calibration but does not indicate which thermometers were calibrated. Staff indicated that they select one from the container where the thermometers are stored to calibrate and do not pay attention to which one is selected each time for the process.

**EXHIBIT 4-6
FRUITVILLE ELEMENTARY THERMOMETER CALIBRATION RECORD
NOVEMBER 2011**

once-a-week

SPAC Thermometer Calibration Record

Month/Year: 11 School: FRUITVILLE

Instructions: Foodservice employees will record the calibration temperature and corrective action taken, if applicable, on this Calibration Log each time a thermometer is calibrated. The foodservice manager will verify that foodservice employees are calibrating thermometers properly by making visual observations of employee activities during all hours of operation. The manager will review and initial the log weekly. Maintain this log for a minimum of one year.

Date	Time	Thermometer Identification	Use	Reference temp. (°F)	Difference from reference (°F)	Calibrated by	Corrective Action
11-1	10:20			32°		PS	
11-2	7:48			32°		PS	
11-3	7:30			32°		PS	
11-7	8:10			32°		PS	
11-8	8:28			32°		PS	
11-10	1:07			32°		PS	
11-11	7:40			32°		PS	
11-14	7:18			32°		PS	
11-15	1:37			32°		PS	
11-16	8:10			32°		PS	
11-17	8:15			32°		PS	

Source: Observation photo during time of onsite visit, November 2011.

Sarasota Middle, as shown in **Exhibit 4-7**, identifies the thermometer being calibrated, which is a similar process used at North Port High and Alta Vista Elementary.

**EXHIBIT 4-7
SARASOTA MIDDLE THERMOMETER CALIBRATION RECORD
NOVEMBER 2011**

01/2011
 dservice employees will record the calibration
 ach time a thermometer is calibrated. The fo
 meters properly by making visual observatic
 ial the log weekly. Maintain this log for a m

Thermometer Identification	Use	Reference temp. (°F)
Recalibrated all		
9 Thermometers		
9 " "	" "	" "
9 " " " "	" " " "	" " " "
10 " " " " " "	" " " " " "	" " " " " "

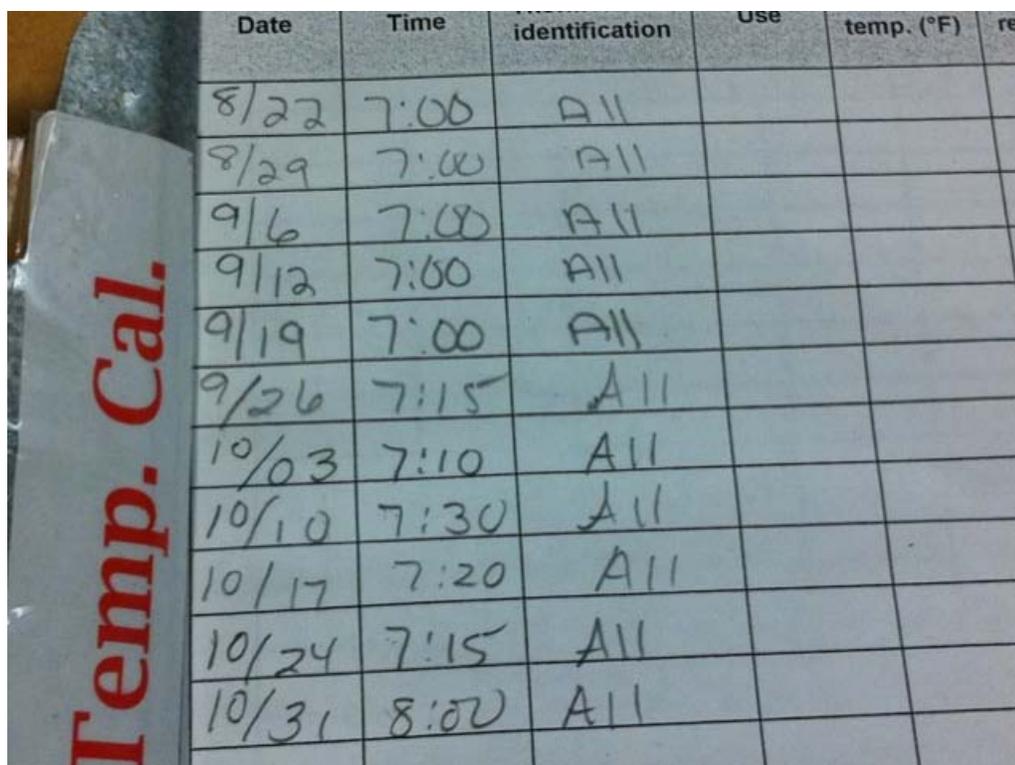
Source: Observation photo during time of onsite visit, November 2011.

By not using a consistent process to calibrate thermometers, the district cannot be 100 percent assured that perishable foods are held at safe and proper temperatures for serving.

Weekly calibrations of thermometers are not required by the health department; the requirement is for calibration “as needed” with a suggestion of once every three weeks. SCS suggests more frequent calibration.

Brentwood Elementary uses a process to calibrate all thermometers on a weekly basis, as can be seen in **Exhibit 4-8**. This process is a best practice that all schools in the district could implement.

**EXHIBIT 4-8
BRENTWOOD ELEMENTARY THERMOMETER CALIBRATION RECORD
NOVEMBER 2011**



Date	Time	identification	Use	temp. (°F)	ref
8/22	7:00	All			
8/29	7:00	All			
9/6	7:00	All			
9/12	7:00	All			
9/19	7:00	All			
9/26	7:15	All			
10/03	7:10	All			
10/10	7:30	All			
10/17	7:20	All			
10/24	7:15	All			
10/31	8:00	All			

Source: Observation photo during time of onsite visit, November 2011.

RECOMMENDATION 4-3:

Instruct cafeteria managers to label and calibrate all thermometers on a weekly basis.

The food and nutrition services director needs to instruct all cafeteria managers on labeling each thermometer, calibrating them all weekly, and recording information on the forms.

This recommendation will provide greater assurance that food is being held at the correct temperature as staff are already required to record food temperatures throughout the day.

FISCAL IMPACT

The implementation of this recommendation will take less than 15 minutes of staff time at each cafeteria on a weekly basis.

No.	Recommendation	Contact Person	Current Status	Action #1
4-4	Ensure that all students have appropriate opportunity and time to eat breakfast in the schools.	Beverly Girard	Completed	The schools that had been holding students on buses now release all students for breakfast. Additionally, these schools have begun to strongly promote the breakfast program.

FINDING

At least one school in the district instructs students to remain on buses when arriving at school, thereby leaving no opportunity for those students to actively participate in the school breakfast program. Sarasota Middle School staff, parents, and school administration mentioned in interviews that students are allowed to exit the buses only after the first bell.

With only ten minutes to exit the bus, attend to locker needs, and get to class, the school is not allowing students ample time to have breakfast. The grab-and-go option is available if those ten minutes allow for the quick stop to pick up the breakfast. However, students and staff stated that several teachers will not allow students to eat in the classroom when selecting the grab-and-go bag breakfast. Therefore, students must decide on being tardy to class with consequences, eating as they walk through halls to class, or not eating. These practices cost the district, as grab-and-go breakfasts meet the criteria for a reimbursable meal, which provides revenue for the school and district.

Any of these options produce a barrier for students to receive a healthy and nutritious breakfast before starting their school day. Students perform better when not hungry and, in today's economy, students may not have had a nutritious meal since the previous lunch serving at school.

The practice of making students wait on the bus in lieu of receiving a nutritious start to their day not only hurts students, it reduces the federal reimbursements that the district receives, resulting in lower revenue. As shown in **Exhibit 4-11**, the participation for students receiving free or reduced-price breakfast is substantially lower than those qualifying. Additionally, the participation rates are extremely low for those who are full paid, which may be a result of students not given the proper opportunity to participate.

**EXHIBIT 4-11
SARASOTA MIDDLE SCHOOL
BREAKFAST PARTICIPATION FOR
2009-10 AND 2010-11 SCHOOL YEARS**

						AVERAGE PERCENTAGE SERVED	
YEAR	FREE	REDUCED	FULL PAID	TOTAL SERVED	FREE AND REDUCED-PRICE PERCENTAGE	REDUCED	FULL PAID
October 2009-10	21	1	4	26	27.17	10%	55%
October 2010-11	29	4	5	38	30.83	10%	12%

Source: SCS Food and Nutrition Services Department, 2011.

Fortunately, not all schools follow these poor practices; the district needs to take immediate actions to correct this situation. Although the district disagrees with this finding, MGT found through numerous interviews with school administration, cafeteria managers, and parents that this is a challenge at this particular school.

RECOMMENDATION 4-4:

Ensure that all students have appropriate opportunity and time to eat breakfast in the schools.

The lead executive director for schools, chief operations officer, and the food and nutrition director should work with schools to ensure that all students have the opportunity to participate in the breakfast program. Information on how the food service program benefits the school and district financially needs to be part of the conversation with all principals.

This recommendation will allow students to start off with a nutritious meal and increase revenue for the district.

FISCAL IMPACT

The fiscal impact for this recommendation cannot be determined; however, an increase in participation is anticipated, resulting in an increase of revenue from federal reimbursement programs.

No.	Recommendation	Contact Person	Current Status	Action #1
4-5	Optional: Determine the best approach for serving options and personnel to reduce wait time during meal service.	Beverly Girard	Complete	Food items that can be self-service have been expanded. The meal periods are scheduled by the individual schools, and FNS continues to work with the schools to maximize meal time for students while protecting instructional time.

FINDING

Students wait an excessive amount of time for meal service at several schools in the district.

Consultants observed several schools with students being served efficiently as in the case of Fruitville Elementary, Brentwood Elementary, Bayhaven Elementary, Gorcio Elementary, and Heron Creek Middle schools. Conversely, slow moving lines were seen at Riverview High and Alta Vista Elementary; consultants observed several students leaving the lines at Riverview High after waiting at the salad bar as well as the two hot-option food stations. The food in these particular lines was dished out on the serving trays in a rather slow fashion, which increased the wait time for students.

At Alta Vista Elementary School, it took over four minutes for a student to go through the line. This student was first in the class to go through the line and clearly stated what she wanted for lunch. Her request was met with servers taking an inordinate amount of time to provide the requested items. The cashier process took about 20 seconds; therefore, it took two servers over three and a half minutes to serve one lunch. Similar observations were noted for other classes. Students only receive approximately 20 minutes for lunch. Serving students slowly negatively impacts the time students have to eat and clear their table before standing in line to return to class. This is especially true for students who are still waiting to be served and to eat.

While not directly observed by consultants, staff interviews indicated issues at Sarasota High Schools – West in regards to student withdrawals. It was reported that if students are absent for several consecutive days, the office flags the student as withdrawn. When students do return to school, the status is not updated and cafeteria staff are not notified of the change by the office. This practice slows the point-of-sale (cashier's) portion of the transaction for the student whose record was flagged as withdrawn, as well as for students behind them in line.

During observations at two lunch periods at North Port High, students had to wait for staff to return to their assigned posts in the serving lines. These delays caused a backup in all lines and students appeared frustrated, with some even leaving the lines.

Best practices indicate that in order for cafeteria staff to be more effective, procedures need to be in place to increase efficiencies. This will create more satisfied customers and possibly lead to increased participation. According to interviews and information gathered, staff are adequately trained to understand the importance of efficient meal service.

For Riverview High, items can be placed on top of each service area with large labels describing the food options for students. Then each component of the meal can be prepared ahead of time using single-sized serving containers that are clear or have clear lids and will retain the needed temperatures. For instance, meat, potatoes, and vegetables can be premeasured and packaged to place in the serving lines for students to select more quickly. Salads can be premade with the essentials and allow students to select the add-ons. North Port High can use a similar approach and needs to make certain all staff are in their assigned stations immediately before the lunch bell rings.

For Alta Vista Elementary, there is no apparent reason for the delayed response time to serve students. According to comments of staff, the situation may be more of performance issues with personnel and some type of intervention by management may be warranted.

While these are suggestions based on practices observed throughout the nation, SCS must determine the best approach for correcting slow service in order to retain those students participating in the program as well as enticing others to join. This is especially important in the secondary schools, where meal times can also be considered social gatherings for students.

OPTION 4-5:

Determine the best approach for serving options and personnel to reduce wait time during meal service.

As mentioned, some of the schools served students efficiently and effectively, while others are in need of improvement. Some of the approaches stated above may correct any inefficiency observed by food and nutrition services management. The implementation of this recommendation may also lead to increased participation, which results in more revenue from federal reimbursements for meals provided to students.

The food and nutrition services management team could work with staff to determine the best approach to ensure staff are prepared, at their respective stations, and ready to serve when each meal period bell rings. The management team should work with staff who do not respond quickly enough to serve student selections. Premeasured food in containers may be a good choice for the secondary schools and the cost of purchasing these containers will likely be offset by greater participation and reimbursements.

FISCAL IMPACT

The cost of containers for premeasured servings must be calculated by staff, based on menu offerings. As mentioned, the cost of these containers will likely be offset by increased meal servings, participation, and reimbursements, especially for the schools observed. This situation at the elementary school (slow service) can be addressed by management working and evaluating the performance of staff.

No.	Recommendation	Contact Person	Current Status	Action #1
4-6	Optional: Explore the option of having cafeteria managers defrost freezers on a regular schedule to avoid ice buildup.	Beverly Girard	Declined at this time	FNS has worked with Facilities Services for years to address walk-in freezers that have ice build-up. The summer months are the only time units can be shut down and maintenance performed, which is an existing process. In the summer of 2012, seven units received maintenance. FNS has one of the most aggressive walk-in cooler and freezer preventive maintenance plans in the State of Florida.

FINDING

The district adheres to a thorough preventative maintenance schedule for food and nutrition equipment located throughout the 41 schools using a department maintenance position. When maintenance issues arise, food service managers contact the operations facilitator, who submits a formal work order. In accordance with the established process, no direct communication of a repair issue is to occur between the manager and the maintenance staff.

The food and nutrition services department has one employee with extensive experience in food operations equipment to maintain and repair equipment for the district. In the preventative maintenance schedule, shown in **Exhibit 4-13**, boilers are maintained twice per year while other equipment undergoes preventative maintenance on an annual basis.

**EXHIBIT 4-13
SARASOTA COUNTY SCHOOLS
FOOD SERVICE EQUIPMENT PREVENTATIVE MAINTENANCE SCHEDULE**

- | | | |
|-----|------------------------|--|
| 1. | STEAMERS | A. CHANGE FILTERS |
| | | B. DELIME BOILERS |
| 2. | OVENS | A. CHECK KNOBS AND DIALS |
| | | B. REPLACE BAD LAMPS |
| | | C. HEAT AND CALIBRATE TEMPS IF NEEDED |
| | | D. LUBRICATE DOOR BEARINGS AND CHAINS |
| 3. | WARMERS | A. CHECK GASKETS |
| | | B. CHECK AND CALIBRATE TEMPS |
| 4. | HOT WELLS | A. CHECK T-STACKS |
| | | B. CAULK AROUND TOP OF WELLS |
| 5. | SLICERS | A. ADJUST AS NEEDED |
| | | B. LUBRICATE AS NEEDED |
| | | C. SHARPEN BLADE |
| 6. | MIXERS 60 QT AND 20 QT | A. LUBRICATE BOWL SLIDES AND LOCKS |
| | | B. RUN AND CHECK SPEEDS AND GEARS |
| 7. | HCM CUTTER MIXERS | A. SHARPEN BLADES |
| | | B. CHECK SEAL AND WIPER |
| | | C. CHECK SAFETY INTERLOCKS |
| 8. | MANHART | A. CHECK WIPERS AND BLADES |
| | | B. RUN AND CHECK SWITCHES |
| 9. | DISHWASHERS | A. FILL AND CHECK TEMPS |
| | | B. CHECK RINSE AND WASH ARM AND NOZZLES |
| | | C. CHECK CRADLE ASSY |
| | | D. CHECK BOSSTER TEMPS |
| | | E. CHECK IF CLEANED AND DELIMED |
| 10. | KETTLES | A. CHECK WATER LEVEL |
| | | B. HEAT AND RESET PRESSURE VACUM |
| | | C. CHECK SPOUT SEAL AND LIDS FOR FIT |
| 11. | TILT SKILLET | A. GREASE LIFT ASSY |
| | | B. HEAT AND CHECK TEMP AND CALIBRATE |
| 12. | DISPOSALS | A. RUN UNIT |
| 13. | MILK COOLERS | A. CHECK HINGES |
| | | B. CHECK DOOR GASKETS |
| 14. | MISC. | A. REPAIR ANYTHING ELSE AS NEEDED WHILE CHECKING OUT KITCHEN EQUIPMENT |

Source: SCS Food and Nutrition Services Department, November 2011.

The review team found ice buildup in several pieces of equipment. **Exhibit 4-14** shows photos of ice, which can reduce the efficiency and potential life of the asset. Alta Vista Elementary has ice accumulating under the racks in the walk-in freezer; Bayhaven's walk-in freezer located outside shows ice buildup on electrical wires; and Gocio had ice accumulation in two freezer areas.

**EXHIBIT 4-14
SARASOTA COUNTY SCHOOLS
FREEZER OBSERVATIONS**



Source: Observation photos during onsite visit, November 2011.

Freezers are completely shut down over the summer months to perform preventive maintenance at all schools except the five to six schools that are used as production kitchens for the summer feeding program. If a problem is identified during the school year, preventive maintenance for that school and a complete shut-down of the unit becomes a top priority for the upcoming summer preventive maintenance schedule.

Other school districts use long weekends and holidays for cafeteria managers to defrost freezers in order to remove ice accumulation and to assist in keeping equipment running effectively and efficiently. Defrosting is performed during these periods since inventory is generally quite low and can be moved to the coolers temporarily.

OPTION 4-6:

Explore the option of having cafeteria managers defrost freezers on a regular schedule to avoid ice buildup.

The food and nutrition director could meet with the department's maintenance worker to determine the best approach on scheduling times to defrost freezers. The maintenance worker can assist the director in writing the appropriate procedures to perform this maintenance so that attention is also given to inventory on hand.

By implementing this option, the district can avoid unnecessary repairs and potentially higher utility bills resulting from inefficiencies that can exist when freezers have ice buildup.

FISCAL IMPACT

This option can be implemented with existing resources. Hours needed cannot be determined until the food and nutrition services department creates procedures and schedules for each school.

			Current Status Complete On Hold Continuing Declined at this time			
	Recommendation	Contact Person		Action #1	Action #2	Action #3
5-1	Eliminate the use of portables where sufficient capacity exists.	Scott Lempe	Continuing	<p>March 13, 2012 - There are current plans to eliminate portables. Twenty-five portables will be eliminated in Summer 2012. Sixty-five portables are expected to be eliminated in Summer 2013.</p>	<p>April 19, 2013 - the March 2012 update remains on-target, but with an additional 15-20 units to be demolished summer 2013. Cabinet's acceptance of a Relocatables Use protocol will enable further demolitions summer 2014.</p>	<p>December 3, 2014 - We continue to reduce our reliance on portables—most recently at Venice High School and SCTI South where we just eliminated 20 and 9 portables respectively. In 2005 our portable inventory was 649, today that inventory is 330, a reduction of about 50 percent. We do still have a small handful of unused portables that we're keeping in anticipation of enrollment increases at some of our schools for the 15/16 school year. As part of the 14/15 capital plan we are building a classroom wing at Fruitville Elementary School, which will further reduce our portable inventory by an additional 18 portables. Additionally, the current 5-year plan includes three</p>

FINDING

SCS has excess capacity due to the extensive use of relocatables (portables).

There are several industry acceptable ways to calculate the capacity and utilization of a school facility. The FLDOE has a method which is used to determine if a district needs additional space and therefore qualifies for capital funding. This is a conservative approach that maximizes the capacity of a facility. SCS has developed its own approach, which takes into consideration some of the scheduling realities of a school program and consequently results in smaller capacities than the FLDOE approach. In addition, MGT has developed its approach to functional capacity, which takes into consideration the scheduling logistics and does not include portables.

Exhibit 5-6 compares the different capacity calculations at a grade band level with the resulting utilization rates. Column A shows the utilization rate using the district's program capacity, Column B shows the utilization rate using the program capacity but without portables, and Column C shows the utilization rates using the MGT capacity formula.

As the exhibit shows, the district has sufficient capacity for the current enrollment at each grade band level without the use of portables with the exception of the special schools and the high school level in the MGT calculation.

**EXHIBIT 5-6
SARASOTA COUNTY SCHOOLS
CAPACITY AND UTILIZATION COMPARISON
2010-11**

								Column A		Column B		Column C
Facility Type	Month Two Enroll.	Student Stations and Capacity [based on FLDOE/FSH data]					Total Program Capacity	Utilization	Total Program Capacity w/o Relocatab	Utilization w/o relocatables	MGT Functional Capacity (w/o Relocatab	Utilization w/ MGT Capacity
		Permanent	Relocatable	Modular	Total Stations	FLDOE Capacity						
Total Elementary	16,483	19,000	3,181	714	21,422	21,204	20,229	81%	17,048	97%	18,050	91%
Total Middle	6,119	10,416	712	680	11,808	10,627	9,719	63%	9,007	68%	8,854	69%
Total High School	10,711	13,428	144	0	13,572	12,974	11,983	89%	11,839	90%	10,071	106%
Total Other	2,545	1,864	549	446	2,859	2,640	2,680	95%	2,131	119%	1,584	161%

Source: SCS Long Range Planning, MGT of America, Inc., 2011.

The use of portables for short term fluctuations in enrollments is a generally accepted practice. However, if the portables become a permanent part of the school, or if they house more than ten percent of the enrollment, the use of portables is seen to have negative effects on the educational environment. Portables tend to separate teachers from the rest of the school and do not encourage teamwork among teachers or students. The use of portable also overtaxes the support facilities (e.g. the cafeteria, library, gym) since those spaces were not designed to accommodate the increased number of students housed in the portables.

RECOMMENDATION 5-1:

Eliminate the use of portables where sufficient capacity exists.

In addition to the negative effects that the use of portables can have as explained above, there is a financial cost to portables. SCS facilities staff calculates that it costs \$4,740 in utilities, maintenance, and custodial services annually to fully support a portable classroom. The estimated cost to remove a portable is \$5,000 each.

FISCAL IMPACT

Based on the utilization rates calculated in Column B of **Exhibit 5-6**, the district should be able to eliminate 90 percent (approximately 430) of the portables (.90 x 487 portables at schools = 438). This will take a coordinated effort over a couple of years and could meet with some resistance from school site administrators; MGT recommends a phased approach to removing the portables. Assuming a five-year plan to eliminate 86 portables each year ($430/5 = 86$), the annual cost of removal will be \$430,000 ($86 \times \$5,000 = \$430,000$), or \$2,150,000 over five years. The cost will be offset by support (maintenance/operational) savings of \$407,640 annually ($86 \times \$4,740 = \$407,640$). The savings will accumulate year-to-year; over five years, the district will save \$6,114,600. The net savings to the district by implementing this recommendation could be \$3,964,600 over five years.

Additionally, the district may be able to sell some of the units to private or charter schools or other organizations to realize some revenue.

RECOMMENDATION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Eliminate 86 Portables Each Year	(\$430,000)	(\$430,000)	(\$430,000)	(\$430,000)	(\$430,000)	(\$2,150,000)
Support for 86 Portables	\$407,640	\$815,280	\$1,222,920	\$1,630,560	\$2,038,200	\$6,114,600
TOTAL	(\$22,360)	\$385,280	\$792,920	\$1,200,560	\$1,608,200	\$3,964,600

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
5-2	Establish a goal to reduce overall construction costs and architectural fees to be in line with the state averages.	Mark Smith	Completed with ongoing review	September 21, 2012 - CSD has negotiated an architectural design fee of 5.2% on the Sarasota High Rebuild project which is below the state average of 5.6%.	December 2, 2013 - CSD has negotiated an architectural design fee of 6.14% on the Bay Haven Renovation/Rebuild project which is below the State of Florida Architectural fee calculator estimated fee schedule. The negotiated fee also includes design services which are added fees in the state fee calculator .

FINDING

As documented above, SCS has construction costs and architectural fees that are above the average/median for the state.

The SCS average construction cost is \$191.90 per square foot while the state average is \$166.00 per square foot. This is approximately 15 percent more than the state average. Architectural fees for SCS average 6.9 percent while the state average is 5.43 percent. While both of these parameters can vary depending on the scope of a particular project, the averages can be used to set realistic goals.

One industry-wide practice used to reduce construction costs is the process of *value engineering*. The process is most successfully performed by a third-party consultant who reviews the construction documents and performs an analysis of the building systems. The consultant makes recommendations as to how to maintain or improve the value or performance of a system while reducing the initial or long-term costs.

Architectural fees are a negotiated cost and the district can use the statewide data to bolster its negotiating position with architectural firms. In addition, the district's use of prototype designs should reduce the design effort and thereby the design fees.

RECOMMENDATION 5-2:

Establish a goal to reduce overall construction costs and architectural fees to be in line with the state averages.

The district should employ the value engineering process to reduce construction costs and should reinforce its negotiating tactics to reduce architectural/engineering fees.

FISCAL IMPACT

The fiscal impact of implementing this recommendation will be cost savings to the district, the amount dependent on levels of future construction program and staff success in meeting the goals. SCS has expended approximately \$19.7 million for construction projects since 2007-08, an average of \$3.9 million annually. If the district budgets at the same level going forward, and meets the goal of reducing the average construction costs by 15 percent, it could realize an annual cost avoidance of approximately \$585,000 (15% x \$3.9 million = \$585,000).

A reduction of the average architectural/engineering (A/E) fees by 1.4 percent (6.9% - 5.43% = 1.47%) would result in a savings of \$57,330 (1.47% x \$3.9 million = \$57,330).

The combined cost avoidance of reduced construction costs and lower A/E fees would total approximately \$642,330 annually, or \$3,211,650 over five years.

RECOMMENDATION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Reduce Construction Costs	\$585,000	\$585,000	\$585,000	\$585,000	\$585,000	\$2,925,000
Reduce A/E Fees	\$57,330	\$57,330	\$57,330	\$57,330	\$57,330	\$286,650
TOTAL	\$642,330	\$642,330	\$642,330	\$642,330	\$642,330	\$3,211,650

No.	Recommendation	Contact Person	Current Status	Action #1
5-3	Establish cleaning supply budgets for all schools.	Jody Dumas	Declined at this time	<p>March 13, 2012 - On average, 80% of the custodial supply costs are being spent on consumable items such as trash bags, paper towels, hand soap and toilet tissue. Only about 19% of the costs are associated with actual cleaning supplies. The suggested reduction equates to a 22.38% decrease. It would not be possible to have adequate custodial supplies with such a significant reductions. The budget for this current year is 16.92% less than the amount spent in 2009.</p>

FINDING

The cost for custodial supplies varies significantly between schools when compared on the basis of dollars per square foot. **Exhibit 5-13** presents an analysis of cleaning supply costs at SCS schools. The exhibit shows that costs vary from \$0.03 per SF (Venice High) to \$0.14 per SF (Bay Haven School of Basics).

**EXHIBIT 5-13
SARASOTA COUNTY SCHOOLS
CUSTODIAL CLEANING SUPPLIES COST COMPARISON
2011**

School Site	Total SF	\$ for Cleaning Supplies	\$/SF
Alta Vista Elementary	133,353	\$ 11,784	\$ 0.09
Ashton Elementary	122,429	\$ 10,472	\$ 0.09
Atwater Elementary School	142,116	\$ 9,378	\$ 0.07
Bay Haven School of Basics	76,562	\$ 11,024	\$ 0.14
Booker High	326,156	\$ 16,029	\$ 0.05
Booker Middle	228,030	\$ 9,832	\$ 0.04
Brentwood Elementary	149,237	\$ 5,569	\$ 0.04
Brookside Middle	227,396	\$ 13,454	\$ 0.06
Cranberry Elementary	143,175	\$ 14,940	\$ 0.10
Emma E. Booker Elementary	129,705	\$ 14,561	\$ 0.11
Englewood Elementary	113,205	\$ 5,604	\$ 0.05
Fruitville Elementary	126,230	\$ 12,128	\$ 0.10
Garden Elementary	90,891	\$ 8,334	\$ 0.09
Glenallen Elementary	156,160	\$ 14,306	\$ 0.09
Gocio Elementary	129,975	\$ 9,664	\$ 0.07
Gulf Gate Elementary	167,995	\$ 11,751	\$ 0.07
Heron Creek Middle	238,422	\$ 16,986	\$ 0.07
Lakeview Elementary	91,440	\$ 9,258	\$ 0.10
Lamarque Elementary School	179,124	\$ 16,170	\$ 0.09
Laurel Nokomis School	234,350	\$ 14,877	\$ 0.06
McIntosh Middle	238,749	\$ 19,146	\$ 0.08
N.P. High School	524,840	\$ 23,602	\$ 0.04
Oak Park School	184,227	\$ 17,386	\$ 0.09
Phillippi Shores Elementary	131,945	\$ 13,013	\$ 0.10
Phoenix Academy	29,254	\$ 3,824	\$ 0.13
Pine View School	245,318	\$ 22,888	\$ 0.09
Riverview High	538,022	\$ 28,315	\$ 0.05
Sarasota County Tech. Inst. (SCTI) (see note)	389,029	\$ 38,125	\$ 0.10
Sarasota High	503,771	\$ 24,693	\$ 0.05
Sarasota Middle	201,752	\$ 14,601	\$ 0.07
Southside Elementary	117,633	\$ 11,607	\$ 0.10
Suncoast Polytechnical High School	85,135	\$ 4,882	\$ 0.06
Tatum Ridge Elementary	141,190	\$ 11,500	\$ 0.08
Taylor Ranch Elementary	149,792	\$ 10,511	\$ 0.07
Toledo Blade Elementary	153,480	\$ 9,492	\$ 0.06
Tuttle Elementary	144,866	\$ 16,206	\$ 0.11
Venice Elementary	143,063	\$ 12,534	\$ 0.09
Venice High	599,309	\$ 20,848	\$ 0.03
Venice Middle	184,860	\$ 9,504	\$ 0.05
Wilkinson Elementary	157,755	\$ 11,278	\$ 0.07
Woodland Middle School	247,729	\$ 11,232	\$ 0.05
Total/Average	8,317,672	\$ 571,308	\$ 0.08

Source: SCS Facility Services, MGT of America, 2011.

A common practice in many school districts is to establish cleaning supply budgets for schools and automatically deliver the cleaning supplies accordingly. This eliminates over-ordering or wasting supplies. Budgets are then adjusted to fit special needs and additional supplies are provided for exceptional situations.

RECOMMENDATION 5-3:

Establish cleaning supply budgets for all schools.

By adhering to a cleaning supply budget, costs could be contained and more consistent among the individual schools. In addition, facility managers can validate when additional supplies are warranted by unique or different circumstances.

FISCAL IMPACT

The custodial supervisor would establish a target budget of \$0.05 per square foot for all schools, and then establish a delivery schedule for all supplies so that head custodians only need to order on special occasions. If the district is able to meet the target budget for cleaning supplies at \$0.05 per SF, it will save approximately \$155,425 annually ((target budget 8,317,672 SF x \$0.05 = \$415,883) – (current cost \$571,308) = \$155,425)), or \$777,125 over five years.

RECOMMENDATION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Establish Cleaning Supplies Budget	\$155,425	\$155,425	\$155,425	\$155,425	\$155,425	\$777,125

No.	Recommendation	Contact Person	Current Status	Action #1
5-4	Adopt a policy that eliminates personal appliances from all classrooms and offices.	Scott Lempe	Complete	Worked with the SC/TA to develop "models" for appliances in classrooms. While not in policy or contract all agree on the scope and expectations. We've implemented these procedures and will monitor them using our energy education managers.

FINDING

SCS does not have a policy regarding the use of personal appliances by teachers and staff in classrooms and offices.

Currently, teachers/staff are allowed to keep refrigerators, microwaves, coffee pots, etc. in their classrooms/offices for their personal use. In a recent audit of schools in a similar sized district, the energy manager counted as many as 40 refrigerators in a single elementary school and as many as 100 refrigerators in a high school.

The use of personal appliances in school facilities has several negative effects. The appliances use energy which increases utility bills for SCS schools. The use of appliances also affects the electrical capacity of the building and may require capital construction dollars to increase electrical service.

The review team recently worked with a district facing the need to increase the electrical service to several of its buildings. Fortunately, the maintenance department became aware of the overuse of personal appliances and established a policy to regulate this use. The enforcement of the policy and the elimination of personal appliances in the classrooms made it unnecessary to spend additional capital funds to upgrade the electrical service.

The use of personal appliances in classrooms and offices works against one of the key strategies of an Integrated Pest Management (IPM) program. The basic IPM strategy is to eliminate or minimize food and waste in classrooms and offices that will attract pests. Allowing teachers/staff to have appliances, especially refrigerators, encourages them to have food and waste in these areas and is counterproductive to the IPM program.

Teachers/staff should be able to have lunches, snacks, and beverages available to them throughout the work day. However, the best practice is to limit the appliances necessary to a single refrigerator or to limit the spaces to prepare these items to one or two lunch/staff rooms, not allowing each teacher to have their own personal "kitchen" in their classroom.

RECOMMENDATION 5-4:

Adopt a policy that eliminates personal appliances from all classrooms and offices.

The adoption of a policy that eliminates the use of personal appliances, such as refrigerators, microwaves, and coffee pots, from offices and classrooms will have three beneficial effects:

- It will reduce energy consumption.
- It will increase the electrical capacity of the schools.
- It will support the basic strategy of the IPM program.

FISCAL IMPACT

The implementation of this option will result in cost savings from using less energy. The actual amount of this cost savings will be dependent on the number of appliances and their electricity consumption. In the similar sized district mentioned earlier, the annual savings was projected to be \$200,000. The initial policy can be written by the energy managers and reviewed and approved by the facility services director. The policy should then be submitted to the board for approval and implemented by principals and maintenance workers.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
5-5	Install trash compactors at each school site.	Jody Dumas	Complete with on going review	<p>Sept 27,2012 - Currently working on lease agreement to place compactor at RHS. We will use RHS as a test site to determine if any savings will be realized utilizing compactors. Anticipate the compactor will be operational in late Oct.</p>	<p>April 2013. Since last update district has been able to implement a revamped recycling program which eliminates all associated costs of the recycling program and actually generates revenue per ton to the school site. This has resulted in an increase in recycling which has in turn allowed us to decrease the size of the garbage containers at each site. This is an alternative method to achieve the same estimated savings, but also receive the added benefit of increased recycling and green initiative awareness in the entire student population.</p>

FINDING

SCS does not use trash compactors to minimize its solid waste disposal costs.

The district currently pays for solid waste disposal at its schools by the load and pays a fee each time the contractor picks up a waste container. If the district minimizes the number of times the contractor picks up the waste containers, it will minimize the costs for waste disposal.

As a best practice, many districts have installed trash compactors at each school to compact and minimize the volume of solid waste. This, in turn, minimizes the number of times the contractor must empty the trash containers and the cost for waste disposal. The payback on the purchase of the trash compactors will depend on the volume of trash and the current costs for trash pickup.

RECOMMENDATION 5-5:

Install trash compactors at each school site.

The trash compactors should be sized and located in the most appropriate way depending on the constraints of each site. Staff should be trained in the use of the compactors and educated about the goal of reducing the solid waste disposal costs.

FISCAL IMPACT

It is not possible to calculate the fiscal impact of this recommendation, but the district should be able to significantly reduce its solid waste and the disposal costs. Cost savings in a similar sized district amounted to \$100,000 per year.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3
6-1	Develop a succession plan in anticipation of upcoming resignations and retirements that includes a comprehensive strategy for recruitment and selection of high quality and diverse candidates who can provide vision and leadership to the transportation department.	Ellery Girard	Completed, with ongoing review.	August 2012. Beginning last summer we started cross-training by assigning administrators, on a part ime basis, into positions for which they may ultimately be considered. For example, three administrators being cross-trained in routing.	November 2013. All routing staff cross trained and have three inside candidates able to meet qualifications	12/1/2014. Completed. Replaced adminstrators retired after time of MGT audit with in house candidates.

FINDING

The district does not have a formal succession program to ensure that well-trained personnel are available to fill vacated positions.

The district would benefit from creating a deep and diverse pool of high quality candidates to fill leadership positions that may arise in the future.

As the district anticipates future retirements and resignations, especially of staff in key leadership positions, there is a need to develop a succession plan with a comprehensive strategy for the recruitment of candidates with the experience and vision to fill the positions.

RECOMMENDATION 6-1:

Develop a succession plan in anticipation of upcoming resignations and retirements that includes a comprehensive strategy for recruitment and selection of high quality and diverse candidates who can provide vision and leadership to the transportation department.

In order for an organization to thrive, it is incumbent upon leadership to seek a highly diverse talent pool to foster long-term excellence and vision.

FISCAL IMPACT

This recommendation can be implemented with existing resources.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2
6-2	Optional: Consider reduction, through attrition, of one administrative position in the transportation department.	Ellery Girard	Completed.	March 13, 2012 - Currently each supervisor is responsible for over forty employees and six and one-half schools. The loss of a route supervisor would negatively impact response time to parents, schools and drivers	12/1/2014. Completed. Penny Miller retired - position not filled.

FINDING

Currently, there are three positions reporting to the coordinator/routing manager. The fact that this small area functions effectively with seasoned technicians is a testament to the long-term commitment of its current staff and coordinator.

As discussed earlier, at this time the transportation department is staffed administratively at appropriate levels for the range of services it provides. However, as the SCS reviews options in the future in order to economize, consideration should be given to reducing one administrative position through attrition (the coordinator routing manager). Should a middle manager retirement occur, the district may consider moving these technicians under the supervision of one supervisor of transportation.

OPTION 6-2:

Consider reduction, through attrition, of one administrative position in the transportation department.

This action would appear to combine two distinct functions under the direction of one administrator, which may seem incongruous. However, in times of economic shortages, school districts look at reducing middle management positions. Reductions through attrition are the least disruptive.

FISCAL IMPACT

Through attrition, the reduction of one administrative position (coordinator/routing manager, for example) would result in annual savings of \$72,291 and five-year savings of \$361,455, based on the 2011 salary for the position (\$56,922) and a benefits package of 27 percent.

OPTION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Consider Reduction of One Administrative Position through Attrition	\$72,291	\$72,291	\$72,291	\$72,291	\$72,291	\$361,455

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3	Action #4
6-3	Increase professional development training for bus drivers and attendants that focuses on professionalism, respect for others, appropriate workplace attitudes and behaviors, and clarifying the line between personal and professional lives and issues.	Ellery Girard	Completed, with ongoing review.	Add professional development classes during our twenty hour safety school prior to school opening	August 2012 safety school included dealing with difficult children and children with discipline concerns. Reviewed safety vest techniques, have included Ruby Payne in the past. Similar topics will be included in future safety schools.	August 2013. Provided bus drivers and attendants with training during annual safety school.	12/1/2014. Completed. August 2013 & 2014 week of trainings added professional development trainings for transportation employees.

FINDING

Despite the emphasis on and excellence in training drivers that is focused on driving proficiency, the department should expand in-service programs to other focused areas.

The topics for the annual professional development of drivers and attendants have been established and repeated for some time. It is appropriate to conduct a needs assessment to determine expanded training topics for bus drivers and attendants. One such area MGT identified through surveys and interviews pertains to increasing employee professionalism, respect for other employees, appropriate workplace behavior, and the fine line between personal and professional lives and issues brought into the workplace.

RECOMMENDATION 6-3:

Increase professional development training for bus drivers and attendants that focuses on professionalism, respect for others, appropriate workplace attitudes and behaviors, professional lives and issues.

Through surveys, interviews, and observations, MGT consultants concluded that the culture and atmosphere of the transportation department could be upgraded if attention and training is provided so that employees understand and put into practice how to keep personal matters and the attention to personal issues separate from business matters, responsibilities, and behaviors in the workplace.

FISCAL IMPACT

This recommendation can be implemented without additional costs by redirecting existing professional training funds, and approximately four hours of professional development staff time to select and schedule the training.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3	Action #4
6-4	Optional: Consider a feasibility study to determine if a computerized time and attendance system will improve the accuracy, availability, and timeliness of data reported for transportation department employees.	Ellery Girard	Continuing	Scott Lempe, Beverly Girard, and Al Weidner meeting with Pat Gardner the week of October 15, 2012 to discuss merits of this proposal	April 2013. Have union support to proceed. Meeting with possible provider to review pilot and overall program. Working with ESD on interfaces. Goal is to have a pilot in place in FNS for August 2013.	November 2013. Food and Nutrition Services currently working toward implementing a Pilot of a time and attendance system.	12/1/2014. We have selected Novatime as our vendor and paid the deposit to start deployment. We will pilot the program at eight schools, with employees from both Food Services and Facilities. Assuming the pilot goes well we'll expand the deployment to other schools and departments.

FINDING

Despite the emphasis on and excellence in training drivers that is focused on driving proficiency, the department should expand in-service programs to other focused areas.

The topics for the annual professional development of drivers and attendants have been established and repeated for some time. It is appropriate to conduct a needs assessment to determine expanded training topics for bus drivers and attendants. One such area MGT identified through surveys and interviews pertains to increasing employee professionalism, respect for other employees, appropriate workplace behavior, and the fine line between personal and professional lives and issues brought into the workplace.

RECOMMENDATION 6-4:

Consider a feasibility study to determine if a computerized time and attendance system will improve the accuracy, availability, and timeliness of data reported for all transportation department employees.

There are computerized web-based time and attendance solutions available in the marketplace. The systems capture time and labor data that automates the most complex of pay rules and compliance requirements for hourly as well as salaried employees, entirely through configuration. They can be customized to conform to specific rules and policies within a collective bargaining agreement. These systems validate and process employee interactions, including overtime rules, shift differentials, and meal deductions; eliminate payroll errors; and comply with state and federal labor laws while supporting local human resources and union requirements. Further, they have the capability to capture multiple labor distribution fields through web or shop floor data collection terminals and can be interfaced with work order and financial software. These programs can also be used to align workforce management to department business goals.

School districts and colleges in Florida as well as throughout the country use these types of systems for part or their entire workforce, classified and certificated. A feasibility study should determine the return on such an investment and consider the expansion of this type of system to all district employees

FISCAL IMPACT

This recommendation can be implemented with existing resources.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3	Action #4
6-5	Optional: Examine the return on investment for new buses, additional video cameras, and for enhancing the routing and Radio Frequency Identification Device (RFID) software.	Ellery Girard	Completed.	New cameras purchased and being installed. RFID has been put on hold for budget reasons. Software for enhancing routing has been purchased	April 2013. Have installed cameras on most ESE buses. Ordering all new buses with cameras. Reviewing alternatives to RFID.	November 2013. Ordered new buses with cameras. Working with Sarasota County to upgrade bus radios.	12/1/2014. Completed. All new buses ordered with cameras front and back. Updated all 800 mghz radios and added new GPS units for routing/transportation.

FINDING

Investments into the transportation department infrastructure and tools are needed in order to enhance efficiencies and effectiveness.

Due to the district's decision not to buy buses in 2009-10 due to economic conditions, several buses were retained rather than sent to auction. This allowed the district to have inexpensive replacements in case of engine or transmission failure. The buses from 1997-2002 were experiencing high oil consumption as well as engine ring and piston failure. The cost for a rebuilt motor is approximately \$12,000 in parts alone, which cannot be recouped when sold. Buses with mechanical failures are taken out of service and replaced with those that had been prepared for auction.

Since the decision was made to purchase new buses in 2010-11, the district has begun to decrease the number of buses used as spare inventory. Progress has been slow in this area to date due to a slow economy and low need/interest for used buses at auction.

By purchasing new buses, the district realizes better fuel economy and lower maintenance costs. The need to balance short-term economies versus long-term efficiencies must be considered by district officials when long-range planning.

The transportation department makes significant use of routing software and Radio Frequency Identification Device (RFID) software. There are updates available to the software that may enhance the capabilities.

There are insufficient numbers of cameras available for all buses. There is a need for an additional 100 cameras. The economic conditions have been such that investments into these infrastructure needs have been postponed.

OPTION 6-5:

Examine the return on investment for new buses, additional video cameras, and for enhancing the routing and Radio Frequency Identification Device (RFID) software.

FISCAL IMPACT

This recommendation can be implemented with existing resources.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
6-6	Examine bell schedules and principals' prerogatives regarding pick-up and wait times at schools in light of more efficient and effective bus routing.	Ellery Girard	Completed.	Bell schedules examined each year as part of the budget process	Bell schedules adjusted where needed to ensure routing efficiency.

FINDING

The department maximizes the capabilities of the routing system and Global Positioning System (GPS) software.

The department effectively implements procedures and programs to maximize student ridership on buses, to accommodate the mainstreamed ESE students, and those students with special needs and IEPs that require added assistance.

State law requires school districts to provide transportation to all students who live more than two miles from their assigned school or to any student who lives less than two miles from their assigned school with an individual educational plan (IEP) identifying transportation as a needed support service. Historically, not all eligible students ride the bus to and from school. Students often attend before and after school daycare, independently drive, or ride with a friend or parent. Accounting for the dynamic changes in daily student ridership is a major challenge for school transportation departments.

The district utilizes a highly accurate map within the automated routing system, Trapeze™, assisted with route consolidation and financial efficiency. A fine-tuned electronic map helps ensure that transportation services use critical resources efficiently. The map is updated continuously to improve accuracy. The implementation of the GPS has provided opportunities to enhance route consolidation. Overlapping the Trapeze software with the GPS has created the opportunity to verify and realize actual time of routes. The use of the GPS in the past year has improved routing efficiencies and reduced average ride-time and driver and attendant operating costs.

The transportation department uses a number of performance measures to monitor routing efficiencies and reduce average rider-time and costs.

For example, a review of the district's reported quarterly random sample of routes and schools for each of the four quarters in 2010-11 indicates a 99.5 percent record of on-time routes. In addition, the transportation department measures the planned timing of each route, which includes arrival, departure, and load time of students as indicated by the routing software at each stop, and compares the data against the reported real times provided by the GPS software test times. A sampling of these planned versus actual times conducted in October 18, 2011 indicates variances of less than a minute.

In addition, the software has enabled the transportation department to reduce the number of buses from 232 to 220 in FY 2010-11.

The transportation department measures average student ride time, calculated by the sum of student ride time divided by total number of students. The annual target was 50 regular students' ride-time minutes. The actual average student ride-time is 23 minutes in 2010-11. Long bus rides are not productive on many levels. The expanded use of the GPS and routing software has improved routing efficiencies and reduced average ride time. The average student ride time in large districts in the nation is reported at 45 minutes, according to the *Council of Great City Schools Annual Report for 2010*. SCS has set a standard in this area of efficiency.

The transportation department has run simulations with different bell schedules to determine the transportation cost savings that certain bell schedule changes could accrue. However, SCS practices empowering principals to be site-based decision makers. Therefore, individual needs of schools and decisions by principals for the betterment of their schools are in conflict, at times, with what the transportation department prefers and recommends and can offer by way of more effective and efficient transportation services.

Transportation does not control the educational decision-making process or the final district policies and procedures. The educational decisions made by principals and the policies or procedures made by the central office leadership team in support of the principals and site based decision-making requires the transportation department to provide services and support the decisions in the best way possible. The transportation services provided are not necessarily in the most economical manner as a consequence of complying with the educational policy decision.

RECOMMENDATION 6-6:

Examine bell schedules and principals' prerogatives regarding pick-up and wait times at schools in light of more efficient and effective bus routing.

FISCAL IMPACT

This recommendation can be implemented with existing resources.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3
6-7	Conduct an analysis and return on investment study for a fourth satellite bus compound or to relocate the south county compound, in order to reduce "deadhead" time and associated costs.	Ellery Girard	Completed	Site identified, CM and Architect selected.	November 2013. Preparing to move into South County transportation depot on or around January 1, 2014.	Completed. Opened new bus compound December 2013.

FINDING

MGT identified costly inefficiencies due to “deadhead” times for drivers, associated consumption of fuel, and use and maintenance of vehicles in the SCS Transportation Department.

“Deadhead” driver time is used to define the time/mileage of drivers of buses without students. Specifically, the time/mileage from the last stop or student drop-off back to the home base where the bus is housed. In this case, the location is the satellite bus depot located at Taylor Ranch Road and adjacent to the Taylor Ranch Elementary School.

The SCS Transportation Department established a performance measure to increase student loading efficiency in 2010-11. The calculation used was the number of actual riders on a daily basis divided by the total number of buses. A target was set to reduce the number of buses to 220 from the actual 232 buses scheduled to accommodate the ridership. Another goal was the reduction of unloaded bus (deadhead) miles driven. The calculation was the total number of miles driven minus the total number of miles driven with students. The department set a target of a reduction of two percent over three years. The daily deadhead mileage in FY 2010-11 was 10,074 miles.

In the 1990s, SCS deadhead miles were reduced when the satellite bus facilities at 17th Street and Taylor Ranch opened. As a result, the mid and north county routes have a lower percentage of deadhead miles than the south county location (Taylor Ranch) because of the strategic location and the number of schools served. Due to the district’s growth and the number of schools added in the south county (especially North Port) the majority of the deadhead miles driven are attributed to the south county.

RECOMMENDATION 6-7:

Conduct an analysis and return on investment study for a fourth satellite bus compound or to relocate the south county compound, in order to reduce “deadhead” time and associated costs.

There is a need to explore options available to the district as the deadhead costs continue to mount in fuel expenditures and driver time. The likelihood of district growth and school expansion in the future once the current economic conditions improve lies in the vast amount of land available for construction in the southern/western area along route 75 (North Port).

SCS has begun to examine an alternative site to house the south county satellite facility. One possibility is to add a fourth satellite bus compound in the North Port area. Sarasota County has located a site for its transportation depot to accommodate the demand for services in the geographic area.

As part of the county’s and the district’s ongoing efforts to maximize shared services, an option presents itself to complete the study. The cost/benefit analysis should determine the length of time it would take to realize the savings that may accrue with the addition of the fourth satellite compound. In addition, consideration would need to be given to the possibility of relocation of the south county Taylor Ranch Road site (the satellite bus garage). Savings from the reduction of deadhead time and fuel costs, after subtracting

the costs of the investment in the infrastructure, could be reinvested into the transportation department's infrastructure and/or academic programs.

FISCAL IMPACT

This recommendation can be implemented with existing resources and at little cost, working with the preliminary study completed by Sarasota County.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3
6-8	Evaluate the allocation policies, processes, and procedures that guide principals in the use of funds for extracurricular activity transportation.	Ellery Girard	Completed	Clarified flexibility of "vans" assigned to each high school. Met with principals and ADs to discuss access to School Board Buses and School drivers as "field trips" to avoid costly coaches. Process is in place. Goal is to reduce reliance on both rented vans and buses.	August 2013. Completed. Each high school received an additional white fleet vehicle and the use of charter services must be validated against the cost of in-house transportation delivery to assure the most economical mode of transportation is being used for extracurricular activities.	12/1/14 Completed. Met with principals and field trip users to better utilize our own transportation. Purchased cargo boxes for 5 buses. Changed window time of field trips to accommodate extracurricular activities.

FINDING

The allocation process for funds used for transportation of high school students for extracurricular activities, field trips, and athletic events creates perceptions in the community of inequities, inefficiencies, and excess.

The district allocates a lump sum of money to each school (slightly higher in far south county schools). The school principal determines the amount to spend on transportation for extracurricular activities, athletic events, and field trips. A principal can use the standard hourly and mileage rates established by the transportation department or go to a published list of vendors who offer transportation services. The principal has sole domain over the selection and allocation of funding.

This process and spending discretion may cause inequities among various activities and complaints from community members and stakeholders who see private vendor buses transporting students in lieu of the standard school bus.

While site based decision-making is a strong practice, a district needs to balance the inconsistencies that are created by individual school decisions against a district-wide policy, to ensure consistency and equity among all schools.

District policy makers and administrators are encouraged to review the current practices regarding the allocation of funds for extracurricular activities to schools and the principals' discretionary use of the funds as well as their options for transporting students and teams.

RECOMMENDATION 6-8:

Evaluate the allocation policies, processes, and procedures that guide principals in the use of funds for extracurricular activity transportation.

FISCAL IMPACT

This recommendation can be implemented with existing resources.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3
6-9	Seek changes in the collective bargaining agreement to address inequities among drivers and high driver costs associated with the practice of "rounding up" minutes.	Ellery Girard	Hold	Will address during the coming year's bargaining sessions	November 2013. Will again address when whole Contract is opened	Hold for impact bargaining. Will address again when contract opens.

FINDING

Negotiated language in the collective bargaining agreement creates limitations for administrators to manage their staff in a cost effective and efficient fashion, creates inequities among transportation personnel, and inhibits cost savings for the district.

The collective bargaining agreement for the years 2011-14 is established. In preparation for negotiating a successor agreement in the future, the district policy makers and administrators should examine elements of the contract language with regard to ways to strengthen management prerogatives and make the necessary changes to bring about some efficiencies and effectiveness of operations, as follows in the areas of “rounding up of minutes” practice, drivers’ use of accumulated sick time on Fridays and Mondays, and possible transition to a flat rate shop in service.

RECOMMENDATION 6-9:

Seek changes in the collective bargaining agreement to address inequities among drivers and high driver costs associated with the practice of “rounding up” minutes.

The current process of “rounding up” six minute intervals to 30 minutes creates inequities among the bus drivers and their time sheets. The method also drives up costs associated with driver time. This has been a long standing issue that demands resolution.

FISCAL IMPACT

Implementation of **Recommendations 6-9** and **6-10**, and **Option 6-11** should result in savings to the district, but will require changes to the collective bargaining agreement.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3
6-10	Seek changes in the collective bargaining agreement regarding bus driver use of accumulated sick time on Fridays and Mondays.	Ellery Girard	Hold	Will address during the coming year's bargaining sessions	November 2013. Will again address when whole Contract is opened	Hold for impact bargaining. Will address again when contract opens.

FINDING

Negotiated language in the collective bargaining agreement creates limitations for administrators to manage their staff in a cost effective and efficient fashion, creates inequities among transportation personnel, and inhibits cost savings for the district.

The collective bargaining agreement for the years 2011-14 is established. In preparation for negotiating a successor agreement in the future, the district policy makers and administrators should examine elements of the contract language with regard to ways to strengthen management prerogatives and make the necessary changes to bring about some efficiencies and effectiveness of operations, as follows in the areas of “rounding up of minutes” practice, drivers’ use of accumulated sick time on Fridays and Mondays, and possible transition to a flat rate shop in service.

RECOMMENDATION 6-10:

Seek changes in the collective bargaining agreement regarding bus driver use of accumulated sick time on Fridays and Mondays.

Drivers in the transportation department have made a practice of using accumulated sick time on Fridays and Mondays and to piggyback on holidays. This practice is straining the pool of relief drivers and scheduling. Advance notice is not required beyond the day of the absence. The consequence of this practice is negatively impacting the level of services. If possible, the district should seek to re-open the collective bargaining agreement in the near future and develop a memorandum of agreement seeking a solution to the issue. One such solution would be capping the number of drivers who can use their accumulated sick time for days off on Mondays and Fridays and/or establishing a minimum advance notice time.

District officials should plan on having language negotiated in the successor agreement so this issue can be resolved.

FISCAL IMPACT

Implementation of **Recommendations 6-9** and **6-10**, and **Option 6-11** should result in savings to the district, but will require changes to the collective bargaining agreement.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1
6-11	Optional: Consider changes in the collective bargaining agreement to implement a “flat rate shop” system for transportation department maintenance/service personnel and operations.	Ellery Girard	Continuing	12/1/14 Partially completed. Implemented a shop rate for repairs and produce a monthly productivity report for District.

FINDING

Negotiated language in the collective bargaining agreement creates limitations for administrators to manage their staff in a cost effective and efficient fashion, creates inequities among transportation personnel, and inhibits cost savings for the district.

The collective bargaining agreement for the years 2011-14 is established. In preparation for negotiating a successor agreement in the future, the district policy makers and administrators should examine elements of the contract language with regard to ways to strengthen management prerogatives and make the necessary changes to bring about some efficiencies and effectiveness of operations, as follows in the areas of “rounding up of minutes” practice, drivers’ use of accumulated sick time on Fridays and Mondays, and possible transition to a flat rate shop in service.

OPTION 6-11:

Consider changes in the collective bargaining agreement to implement a “flat rate shop” system for the transportation department maintenance/service personnel and operations.

The flat rate environment is standard in the private industry. Essentially a flat rate system is a method of charging for time, supplies, and parts, as itemized on a customer’s bill. The time, as an hourly rate, is used to correlate the amount of time that a service employee spends on a specific job. The time allocation is used to compute the amount per hour paid to the employee as well as the expected amount of time a specific service should take for an employee to complete. Each function or service is identified by an expected number of hours generally allocated to each function as well as apportioning the hourly rate to pay the employee.

Such a flat rate system is more efficient than the present flat salary negotiated for all employees in the collective bargaining agreement. However, there would need to be extensive effort to create and adapt it to a school bus as there is no manual for use of a flat rate for school buses. The development of the formulas and this type of initiative would be a significant innovation for the future, and could serve to be a best practice in the school district transportation industry. If such a system is developed successfully and implemented, the district could sell the formula to create a revenue source.

FISCAL IMPACT

Implementation of **Recommendations 6-9** and **6-10**, and **Option 6-11** should result in savings to the district, but will require changes to the collective bargaining agreement.

No.	Recommendation	Contact Person	Current Status	Action #1
7-1	Reassign the three virtual instructional positions currently reporting to the information services department to curriculum and instruction.	Lori White	Complete	April 19, 2013 - The alignment of the district virtual course offerings will be with Suncoast Polytechnical High School/SCTI for the 2013/14 school year. The program has been redesigned to include four 12-month teaching positions with part-time teachers contracted as needed. There will be rolling enrollment of students to accomodate a larger student enrollment. The program will be re-evaluated for cost effectiveness at the end of the 2013-14 school year.

FINDING

There is a misalignment in the organizational structure of the school support services area reducing operational efficiency.

The manager of school support services is responsible for coordinating the school-based support staff and instructional technology specialists that support the operation of the Learning Management Systems (LMS) such as AngelWeb and Safari Montage. In addition, school support services department also oversees three full-time instructional staff that provide direct instruction to students in the Virtual Academy online courses held through their regular high school.

These positions are placed in school support services, but are shown on the cost center assigned to curriculum and instruction, which may lead to confusion in supervision, work assignments, and budgeting for resources.

Aligning the three instructional staff appropriately in the organizational structure will increase the efficiency and effectiveness of the organization and services.

RECOMMENDATION 7-1:

Reassign the three instructional positions currently reporting to the information services department to curriculum and instruction.

One of the goals of the Virtual Academy is to expand the online offerings and increase enrollment in courses. This is driven by the requirement for each student to take at least one course via online instruction to graduate. Under the current structure, extra work load is placed on the school support services department. Moving these positions to curriculum and instruction will help with the expansion and locate the positions in a department better equipped to evaluate the effectiveness of the program.

The Florida Virtual School is supervised by curriculum and instruction, making this recommendation consistent within the district.

FISCAL IMPACT

Since the positions are already funded, no additional costs will be incurred.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2	Action #3
7-2	Reduce travel costs and out of school time through increased use of the district videoconferencing system.	Joe Binswanger	Completed with ongoing review	March 13, 2012 - The District is continuing to expand the appropriate use of videoconferencing to reduce travel costs and improve productivity.	September 19, 2012 - This monthly principal meeting will be conducted through videoconferencing.	April 9, 2013 - The District is continuing to expand the appropriate use of videoconferencing to reduce travel costs and improve productivity. Both school budget meetings and staffing meetings were facilitated through video conferencing; saving valuable time for both the finance and human resources departments.

FINDING

The district’s videoconferencing capabilities are under-utilized for district meetings.

SCS provides two-way interactive videoconferencing (Safari Live) throughout the district. Interactive whiteboards, projectors, and at least four video cameras are available in each school. While some meetings use Safari Live, meetings are not held via this medium on a regular basis (with the exception of high school principal monthly meetings).

Exhibit 7-4 lists the many meetings that occasionally use videoconferencing, saving travel time and expense, which are also candidates to use Safari Live regularly.

**EXHIBIT 7-4
SARASOTA COUNTY SCHOOLS
EXAMPLES OF VIDEOCONFERENCING MEETINGS
2011**

<p><i>High School Principal meetings</i> <i>Middle School Principal meetings</i> <i>High School DA School meetings</i> <i>Middle School DA School meetings</i> <i>Elementary School DA School meetings</i> <i>Facilities Daily meetings for Zone Leaders</i> <i>Tech Support meetings</i> <i>Textbook Adoption meetings</i> <i>ESOL Liaison meetings</i></p>	<p><i>“Emergency Fund” meetings</i> <i>Operations Dept. Efficiency committee meetings</i> <i>CTE Teacher meetings with Melissa Morrow</i> <i>SCAEOP Monthly Member meetings</i> <i>Enrollment Projection meetings</i> <i>School Based Administrators (SBA) updates for Assistant Principal meetings</i> <i>ESE Transition meetings</i> <i>Most Improved meetings</i></p>
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Source: SCS School Support Services, 2011.

RECOMMENDATION 7-2:

Reduce travel costs and out of school time through increased use of the district videoconferencing system.

This recommendation can be accomplished with minimal training by support personnel at every school to assist the end users. The use of the videoconferencing system has already proven successful by the meetings already conducted with this medium.

FISCAL IMPACT

Savings can be achieved over time by eliminating the mileage paid for staff to travel across the district to meetings. The greatest savings is in time away from the employee’s regular duties since district travel times would be reduced, although the value of out-of-school time cannot be estimated at this time.

If all monthly principal meetings were held through the videoconferencing system, reimbursements for more than 10,000 miles would be saved annually (\$5,338). An example of potential savings for travel costs may be estimated, as shown in **Exhibit 7-5**.

**EXHIBIT 7-5
SARASOTA COUNTY SCHOOLS
ESTIMATED MILEAGE COSTS FOR PRINCIPAL MONTHLY MEETINGS
2011**

Meeting	Participants	Estimated Round Trip Distance	Total Miles per Meeting	Number of Monthly Meetings	Annual Estimated Miles	Reimbursement at \$.5055 Per Mile
Monthly Principal meetings	66	16	1,056	10	10,560	\$5,338

Source: MGT of America, Inc., 2011

The potential savings for mileage alone for one regularly-scheduled meeting is an estimated \$5,338 annually or \$26,690 over five years. This does not include increased productivity related to reduced time out-of-office.

RECOMMENDATION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Increase Videoconferencing	\$5,338	\$5,338	\$5,338	\$5,338	\$5,338	\$26,690

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
7-3	Develop a coordinated communications plan to disseminate information about the status and purpose of major technology initiatives in SCS.	Joe Binswanger	Completed with ongoing review	Exploring current technologies within District to accomplish a communication portal for staff within the District.	April 9, 2013 - The Information Technology Department is working with the Communications Department to accomplish a redesign of both the public space on the district website and on the intranet on SharePoint for the community and staff to gain access to pertinent information. Anticipated completion date of Summer 2013.

FINDING

There is insufficient communication to stakeholders about the current status of major technology initiatives in SCS.

The manager of school support services conducts monthly training for the technology support personnel located in each school. Focus group meetings with that group showed they feel directly involved with the implementations and informed about their responsibilities. Monthly principal meetings are another communication opportunity that IS uses to communicate with schools.

The IS department also communicates with stakeholders through a monthly newsletter distributed to schools, technology advisory meetings, and the district website. However, when asked about the newsletter, many of those interviewed were unaware that the newsletter existed or they had not seen one. Newsletters distributed to schools often do not filter down to the end users in the classrooms.

The Technology Advisory Committee was formed to communicate with and receive input from various stakeholders in the district. A review of the agenda and minutes supports that purpose. However, the committee has not met this year, which limits its effectiveness as a communication tool.

A review of the district website found limited information about IS initiatives and no ongoing status information. The website is a good resource to link to systems such as AngelWeb and other online resources. The website pages for FAQs and IT resources were blank. The lack of or omission of information about IS initiatives sends a negative message to the community and stakeholders about the district.

The communication plan that is included in the Crosspointe.net implementation is limited to e-mail as a tool to inform end users. Interviews with stakeholders revealed that there is a perception of “silos” of information; the district can change that perception through improved and expanded communication efforts.

A coordinated communications plan is consistent with practices and benefits outlined in the IT Infrastructure Library (ITIL) guidelines that are referenced on the district website within the Information Services content. According to ITIL, communication is an important part of quality. When new systems are developed or existing ones further developed, all participants must be kept informed of the current status of development, the potential impact on existing services, the planned testing, and the associated training.

RECOMMENDATION 7-3:

Develop a coordinated communications plan to disseminate information about the status and purpose of major technology initiatives in SCS.

Through the use of a coordinated communications plan, SCS can take advantage of the communication tools already available in the district. Coordinated communication with end users will result in greater understanding by stakeholders.

The communications plan should include increased use of the district website as a tool, as the content can be updated easily to reflect current information about status.

FISCAL IMPACT

This recommendation can be accomplished through the use of existing tools available in the district. Additional staff time will be required to update the website; it will be minimized through the use of the website content management system.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
7-4	Continue the hosting agreement with Sarasota County to house the district data center.	Joe Binswanger	Completed	Contract in approval process.	April 9, 2013 - The hosting agreement has been approved. The hosting agreement for the coming year is currently being negotiated.

FINDING

The district maintains a state of the art data center as part of an agreement with Sarasota County. The County data center houses district servers, Wide Area Network and Local Area Network hardware, and Internet connections.

Authorized IS staff have access to the data center as needed through a secure access card system. The facility is rated for Class 5 hurricanes and is located away from the flood zone. Power management and redundant backup power is available for all of the systems and off-site data backup and recovery are included as part of the operation. The district owns the servers and controls access and security of the data.

As shown in **Exhibit 7-7**, the data center is well maintained and organized.

**EXHIBIT 7-7
SARASOTA COUNTY DATA CENTER**



Source: Sarasota County, 2011.

RECOMMENDATION 7-4:

Continue the current agreement with Sarasota County to house the district data center.

SCS has no facility with the same capabilities as the Sarasota County data center. The data center is meeting the needs of the district. The district would require an additional building to duplicate these shared services. Reports show that the data center has nearly 100 percent uptime and provides for a reliable infrastructure.

Optionally, when the current hosting agreement reaches its termination in June 2012, the district may consider an RFP process to see if a cost savings could be realized through other third-party hosting companies. SCS requires the same level of service and dependability that Sarasota County currently provides.

FISCAL IMPACT

Since no additional action is needed there is no fiscal impact for this recommendation through June 2012.

			Current Status Complete On Hold Continuing Declined at this time			
	Recommendation	Contact Person		Action #1	Action #2	Action #3
7-5	Consider a formal bid process at the conclusion of the current fiber optic network agreement with Comcast.	Joe Binswanger	Completed	Cost-benefit analysis being developed in partnership with Sarasota County Government IT Department.	April 9, 2013 - Currently having discussions with Sarasota County Government IT Department and Comcast about the current network agreement.	December 3, 2014 - In analyzing the fiber optic network agreement with Comcast, the best option was to allow for the automatic renewal for another 5 years to take place if all parties were acceptable to that solution. The automatic renewal took place during April 2014 with execution in September 2014. As the renewal approaches again in 5 years, the school district will look at a formal bid process at that time in comparison with the potential for an automatic 5 year renewal again.

FINDING

Under the current agreement, Comcast only charges for maintenance of the fiber optic cabling services; however, it was discovered by MGT consultants that the continued ownership of the fiber may be in dispute. If the current situation changes in the future, costs could also change.

Best purchasing practices suggest that establishing a formal bid process could establish if future costs could be contained to current levels.

RECOMMENDATION 7-5:

Consider a formal bid process at the conclusion of the current fiber optic network agreement with Comcast.

Implementing this recommendation could result lower costs through the increased competition in the market. A formal bid process may allow for additional E-rate discounts that would offset any additional costs.

The district may also consider contracting with an E-rate expert to determine how SCS could receive greater E-rate discounts in the future.

FISCAL IMPACT

The competitive bid process should assure the district that they were getting the best price for the services requested. If awarded, E-rate discounts could further reduce costs. Specific savings and costs cannot be determined at this time.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3
7-6	Maintain and communicate a detailed checklist of benchmarks to indicate the current status of the Crosspointe.net implementation.	Joe Binswanger	Completed	Benchmarks tied to payment to the vendor are articulated in the formal agreement between the Board and now ESD. A communication strategy has been developed and the first update to stakeholders will go out this month. Periodic updates will follow.	November 2013 - Since the initial update several periodic communications updates have been sent to the broad user base. We went live with SIS at four pilot schools on November 18. Communication with those schools has been on a daily basis. Pilot updates will be sent to the broader user base as experience develops.	December 2014 - The implementation of all ESD (formerly Crosspointe.net) applications was completed during Spring 2014. A detailed project plan was put into place that was reviewed weekly with the vendor and key stakeholders in the implementation of the remaining systems. The school district is now in the documentation and maintenance mode of the implementation of all ESD applications. The documentation and maintenance will be ongoing efforts for the life of the applications.

FINDING

The Crosspointe.net Student Information System (SIS) implementation project lacks verified benchmarks to determine the current status of the vendor's progress.

In December 2008, SCS made the decision to upgrade the TERMS data management system to the Crosspointe.net software solution. This was approved by the school board as a software upgrade to the TERMS information system that had been in place for more than 20 years. Since the purchase was considered an upgrade of the current system, SCS did not conduct a formal bid process. The district produced a gap analysis for each of the major functions of SIS, finance, human resources, payroll, and gradebook. The cost of the upgrade included \$12 million for software and services (payment based on completion of deliverables) with an additional cost of \$2.8 million for a five year maintenance and support agreement.

In August 2011, the district went live with the human resources, payroll, and finance systems. As part of that upgrade and implementation process, the IS department maintains an ongoing issues log to track any change requests and outstanding issues. **Exhibit 7-10** is a snapshot of the issues log as of November 2011 that shows the total issue count since the beginning of the project.

**EXHIBIT 7-10
SARASOTA COUNTY SCHOOLS
CROSSPOINTE.NET ISSUES SUMMARY
NOVEMBER 2011**

Function or Area	Total Outstanding	Closed
HR Issues	88	303
Payroll Issues	49	107
Finance Issues	8	40
Accounts Payable	3	47
Materials Mgmt	5	14
Risk Mgmt	7	7
FL DOE	44	14
Total	160	518

Source: SCS Information Services Department, 2011.

It is important to note that 76 percent of all issues (518 of 678) have been closed and that many of the issues listed are minor adjustments to the software and do not significantly affect the operation. Issues are prioritized and handled according to their importance.

The SIS implementation is scheduled to go live in 2012. Although progress is monitored with the project plan and weekly meetings and status reports from the vendor, the district was unable to show progress in any quantifiable way to this review team.

The district supplied a progress report scorecard that is part of the SCS strategic plan that indicated the SIS upgrade is progressing (**Exhibit 7-11**).

**EXHIBIT 7-11
SARASOTA COUNTY SCHOOLS
PROGRESS REPORT SCORECARD EXCERPT FROM STRATEGIC PLAN
NOVEMBER 2011**

Project Objective	Project Status/Recommendations/Issues
CrossPointe Business Systems - Complete CrossPointe.net implementation for Finance, Human Resources and Payroll	We have completed the Phase 1 implementation of the Finance, Human Resources and Payroll systems of CrossPointe.net. Currently, our plan is to move forward with Phase 2 - planning activities are in progress.
CrossPointe Student Systems - Implement CrossPointe.net for Student Information System, Gradebook and Parent Portal	The implementation of the new Student Information System (SIS) is in the To Be Phase. District and school staff have been meeting with our CP team to review how processes will be performed in the new environment. Once all To-Be processes have been reviewed by all functional areas, we will move forward with Testing. Remaining high schools have been added this year (formerly SmartWeb users) as a result of budget cuts. Trainings for all schools have been completed during pre-week. All remaining schools will be brought on board with the new gradebook throughout the 2011-2012 school year in a phased approach and in coordination with School Principals.
Self Service Portals - Implement processing efficiencies and automate manual process to provide our customers and partners with access to information (i.e. self-service portal)	The Employee Portal will be made available as part of the CrossPointe Business System implementation. The product will be accessible in a read only mode at first with future plans for it to become a 'self-service' portal allowing employees the capability to update their personal information as changes occur. A pilot of the portal is scheduled for kickoff in December and a rollout to all users in January 2012.

Source: SCS SharePoint portal, Information Services Department, 2011.

RECOMMENDATION 7-6:

Maintain and communicate a detailed checklist of benchmarks to indicate the current status of the Crosspointe.net implementation.

This recommendation can be completed using the current work plan with already agreed upon activities and dates. By adding the checkpoint verification through regularly scheduled updates, district leadership can monitor progress in a quantifiable way and make resource decisions.

With more detailed information about the project, leadership can communicate status and progress to stakeholders, eliminating any misperceptions about the implementation.

FISCAL IMPACT

This recommendation can be accomplished with existing resources.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
7-7	Develop a plan to coordinate district training initiatives that optimize technology delivery systems, are part of a district-wide technology implementation, or require the use of technology within schools.	Joe Binswanger	Completed with ongoing review	Reasonable Suspicion training converted to be delivered through LEARN for all Administrators. Material remains archived on LEARN for Administrators to reference when needed.	April 9, 2013 - Discussions being held between the Professional Development Department, Curriculum and Instruction Department, and Information Technology on opportunities for cross departmental training for Common Core for the coming summer 2013.

FINDING

Training on major IS initiatives lacks coordination in the IS department. While there are many different methods provided for training using tools managed by IS, MGT did not find an overall plan for training on the combined department initiatives.

The professional development department indicated that training for these initiatives is the direct responsibility of IS. Each functional area within IS expressed the importance of training end users, specifically in Crosspointe.net, SuccessMaker, ActivBoards, and the use of AngelWeb and Safari Live.

In addition, when instructional materials are adopted, many of the titles include electronic resources and technology tools. MGT found no evidence of formal collaboration within IS on necessary training and support required for teachers and school-based support personnel.

RECOMMENDATION 7-7:

Develop a plan to coordinate district training initiatives that optimize technology delivery systems, are part of a district-wide technology implementation, or require the use of technology within schools.

Through coordinated efforts, the district will be able to monitor available resources and develop guidelines for which tool best serves the type of training required.

The coordination should primarily be the combined responsibility of IS (since they manage the delivery systems) and the professional development department (since they manage the content), but should also involve any department in the district that is using the resources.

FISCAL IMPACT

This recommendation can be accomplished through existing resources.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2	Action #3
8-1	Revise the current organization of student instruction and services functions to ensure consistent communication and enhance effective and efficient service delivery by reducing potential duplication of services and resources.	Natalie Roca	Completed with ongoing review	A study of the functions and operations of the departments of Curriculum, Professional Development, and Research and Assessment was completed. Several organizational models will be presented to Cabinet.	Inter-departmental admin meetings are routinely scheduled to ensure consistent communications. PD offerings and internal staff trainings are integrated by design and delivered jointly across departments with collaboration from ESE and ESOL. 4-18-13	The ongoing review of department functions and services continues to show evidence of integration of services. Feedback from school-based administrators and teachers in response to various common core institutes and trainings delivered jointly by assessment, PD and curriculum staff has been positive. 11-7-13

**EXHIBIT 8-2
EDUCATIONAL SERVICE DELIVERY
COMPARISON OF RESPONSES WITH OTHER DISTRICTS**

STATEMENT	(%GOOD + EXCELLENT) / (%FAIR + POOR) ¹					
	CENTRAL OFFICE ADMINISTRATOR	CENTRAL OFFICE ADMINISTRATOR IN OTHER DISTRICTS	PRINCIPAL/ ASSISTANT PRINCIPAL	PRINCIPAL/ ASSISTANT PRINCIPAL IN OTHER DISTRICTS	TEACHER	TEACHER IN OTHER DISTRICTS
1. Teachers' work in meeting students' individual learning needs.	56/10	59/30	90/9	78/21	90/8	78/19
2. Teachers' work in communicating with parents/guardians.	57/8	49/36	75/22	68/30	89/9	76/21
3. How well students' test results are explained to parents/guardians.	36/20	36/42	64/30	52/45	69/21	44/44
4. The amount of time students spend on task learning in the classroom.	48/4	49/31	86/10	73/26	83/14	64/32

Sources: MGT School District Survey, MGT Benchmark Database, 2011.

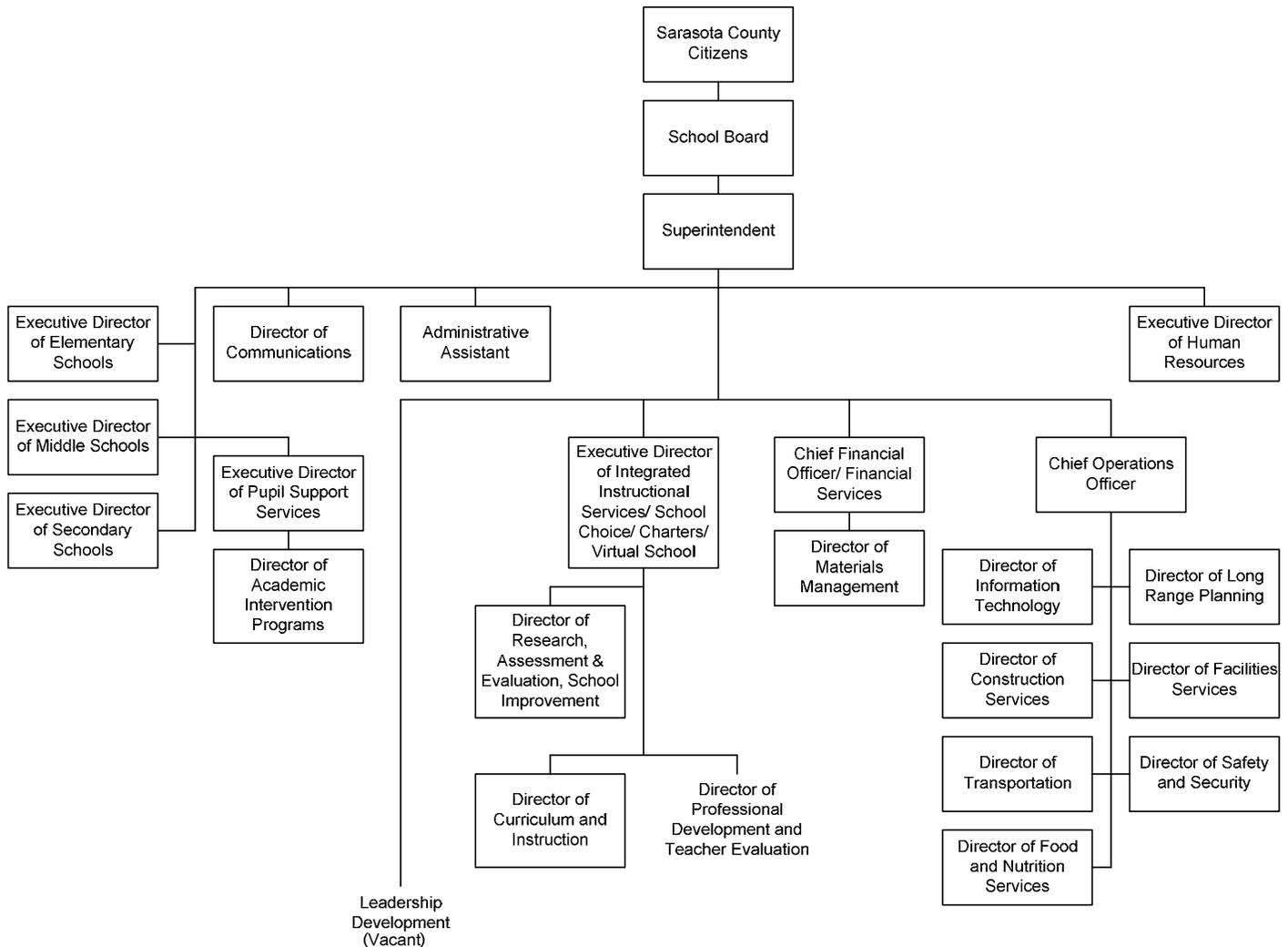
¹Percentage responding *good* or *excellent* / Percentage responding *fair* or *poor*. The *don't know* responses are omitted.

FINDING

The current organizational structure of SCS does not provide optimum programmatic alignment for student instruction and services, creating potential duplication of resources.

The functions related to student instruction and services are currently divided among three major organizational divisions. **Exhibit 8-3** shows key functions reporting to the executive director of pupil support services, the superintendent (the executive directors of each school level), and the director of integrated instructional services/school/choice/charters/virtual schools.

**EXHIBIT 8-3
SARASOTA COUNTY SCHOOLS DISTRICT ORGANIZATION
NOVEMBER 2011**

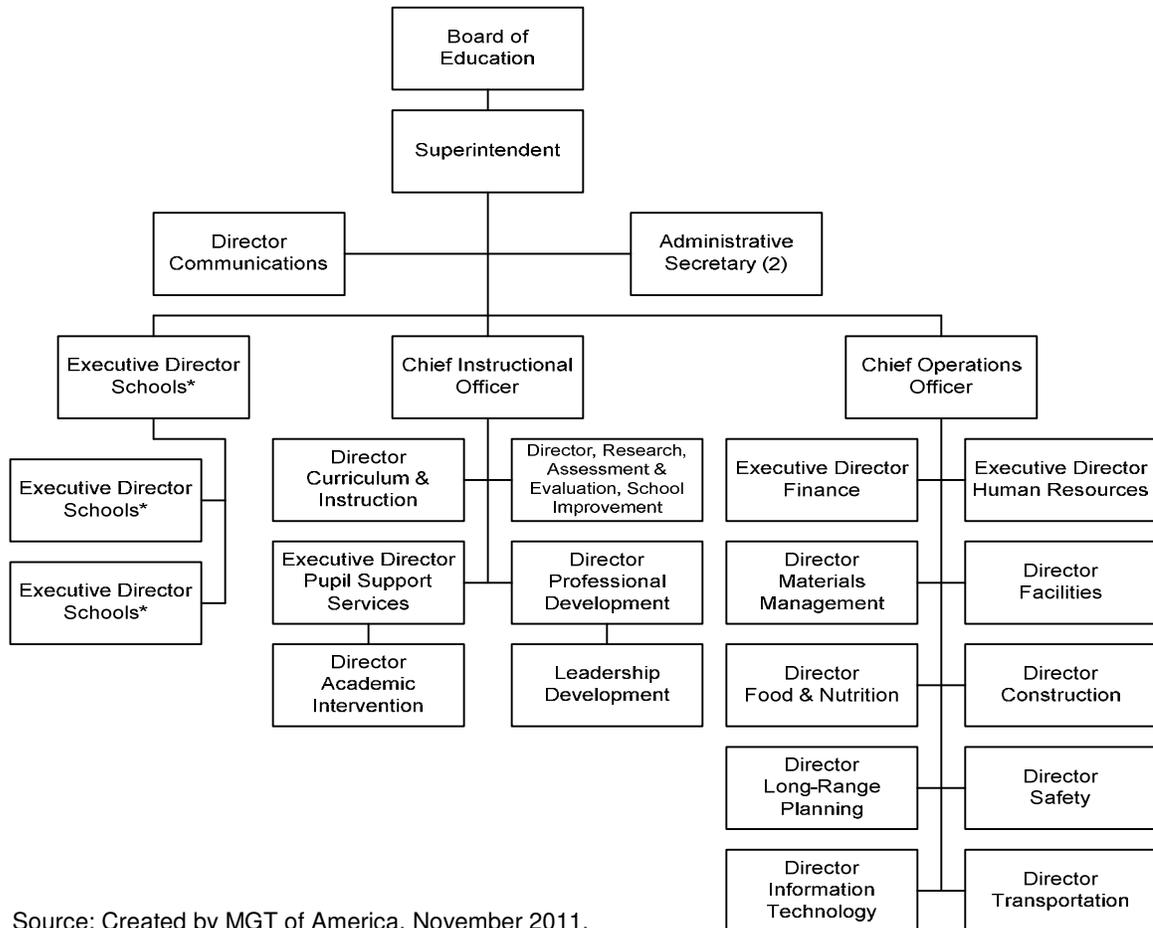


Source: Created by MGT of America from SCS Data Requested, November 2011.

While there is no identified best practice to govern the organization of student instruction and services, MGT proposes realignment of these functional areas as shown in **Exhibit 8-4** under a chief instructional officer.

This provides for the consolidation of curriculum and instruction, research and assessment and evaluation, pupil support services, and professional development reporting to a chief instructional officer, at no additional cost to the district. This realignment is discussed in detail in **Chapter 1.0, District Governance and Administration (Exhibit 1-28)**.

**EXHIBIT 8-4
SARASOTA COUNTY SCHOOLS
APPROACH A - PROPOSED ORGANIZATION
NOVEMBER 2011**



Source: Created by MGT of America, November 2011.

RECOMMENDATION 8-1:

Revise the current organization of student instruction and services functions to ensure consistent communication and enhance effective and efficient service delivery by reducing potential duplication of services and resources.

MGT consultants suggest that the student instruction and services functions be placed under a chief instructional officer (CIO) position, which would replace the current position of director of integrated instructional services/school choice/charters/virtual school. It is further suggested that the positions of executive director of pupil support services, director of academic intervention programs and the position of leadership development no longer report directly to the superintendent but be assigned to the CIO.

Additional review of curriculum and instruction staffing options include the following:

- The position of Supervisor for Students of Other Languages was eliminated from the organization chart, but the position of administrative assistant to the supervisor for students of other languages remained. The district should consider eliminating that position, for a positive fiscal impact of approximately \$50,000 in annual savings.
- A data analyst position was eliminated from the research, assessment & evaluation/school improvement department which has had a negative impact on the production of student data necessary for the improvement of student performance, due to the increase in data resulting from the introduction of FCAT-2 and the End of Course Exams. The district should consider replacing the full-time position previously eliminated to assist with the data analysis and production of reports necessary for teachers to plan for student instruction and improvement. The fiscal impact would be an annual cost of \$70,545.
- There are currently three trainers in the department of academic intervention programs assigned to overall ESOL compliance issues. The district should consider reassigning these positions to the curriculum and instruction department to provide specific instructional training for teachers of ESOL students. There would be no fiscal impact as a result of this action.

This organizational configuration can ensure consistent communication, potentially reduce duplication of services and resources, and enhance effectiveness in these areas.

FISCAL IMPACT

The overall fiscal impact would be an approximate increase in annual cost of \$20,545. Combining student instruction and service functions would not change the number of positions. Moving the ESOL trainers would have no fiscal impact; elimination of the administrative assistant to the supervisor for students of other languages would save approximately \$50,000 annually, and adding a data analyst position would cost approximately \$70,545. Thus the net cost would be \$20,545 annually or \$102,725 over five years.

RECOMMENDATION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Move ESOL Trainers to Curriculum and Instruction	\$0	\$0	\$0	\$0	\$0	\$0
Eliminate One Administrative Assistant Position	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Add One Data Analyst Position	(\$70,545)	(\$70,545)	(\$70,545)	(\$70,545)	(\$70,545)	(\$352,725)
TOTAL	(\$20,545)	(\$20,545)	(\$20,545)	(\$20,545)	(\$20,545)	(\$102,725)

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3
8-2	Review curriculum and instructional policies that have not been examined since the 2005-06 school year or before.	Natalie Roca	Completed with ongoing review	Staff examined existing policies and identified 4.10 and 4.45 as in need of revision. Other policies were reviewed and are accurate and relevant at this time.	Delayed. Language revisions are not yet completed. Target date for completion is May 22 .	Policies related to student progression plans were completed in September 2013. Work on updating school choice and testing policies is underway. 11-7-13

8.2 Curriculum Policies and Management

FINDING

Half of the board policies relating to curriculum and instruction have not been officially reviewed within a five-year period. This situation could result in one or more curriculum policies being outdated.

While consultants did not identify any curriculum and instructional policies that were inconsistent with statutory or other controlling regulations Policy 4.40 Extracurricular Program should be reviewed to ensure comprehensive coverage of the topic and to reflect current acceptable practice.

As can be seen in **Exhibit 8-5**, 13 of the 26 policies do not have review dates affixed that would reflect a formal review since 2005.

**EXHIBIT 8-5
SARASOTA COUNTY SCHOOLS
CURRICULUM AND INSTRUCTION POLICIES
DECEMBER 2011**

POLICY CODE	TITLE	YEAR ADOPTED/ REVISED	NOTES
4.10	The Curriculum	7/04	District has related procedures
4.11	Pupil Progression Plan	12/07	PPP is reviewed annually in accord with F.S.
4.111	District Physical Education	4/09	
4.12	Exceptional Student Education	11/07	The district has ESE Procedures that are consistent with requirements
4.13	Dropout Prevention Program	7/04	
4.14	Adult Education	9/03	
4.16	Homework Assignments	8/01	
4.17	Veteran's Day Activities	1/08	
4.18	Academic and Career Planning	2/08	
4.21	Instructional Materials Selection	1/09	May wish to incorporate adoption of electronic materials
4.22	Educational Media Materials Selection	1/07	
4.23	Sale of Textbooks	11/05	
4.30	Challenged Materials	1/07	
4.31	Community Speakers	1/05	
4.40	Extracurricular Program	8/01	Does not reference charter school students
4.41	Non-school related Trips	9/04	
4.42	Public Appearance of School Groups	8/03	
4.43	Field Trips	4/07	
4.43a	Field Trip Procedures	N/A	
4.44	School Functions	8/03	

**EXHIBIT 8-5 (Continued)
SARASOTA COUNTY SCHOOLS
CURRICULUM AND INSTRUCTION POLICIES
DECEMBER 2011**

POLICY CODE	TITLE	YEAR ADOPTED/ REVISED	NOTES
4.45	Religious Activities	5/02	
4.50	Student Clubs and Organizations	1/07	
4.51	Student Publications	1/07	
4.61	Security of Tests	8/01	
4.70	Home Education Program	2/06	
4.80	Report Cards	4/05	Procedures are in the district's PPP

Source: Created by MGT of America, Inc. from SCS online School Board Policy Manual, December, 2011.

Board Policy 4.40, Section VIII, Extracurricular Program, adopted/reviewed in August 2001, references participation by home schooled students but does not refer to students attending charter schools. While the district's practice is consistent with charter student's rights to participation, the policy does not specifically provide for participation.

RECOMMENDATION 8-2:

Review curriculum and instructional policies that have not been examined since the 2005-06 school year or before.

Implementing this recommended action should ensure that all curriculum and instructional policies reflect actual requirements and practice.

The contracted provider of policy updates to the district, EMCS, Inc. provides policy updates twice each year at a minimal annual cost of \$1,500. This recommendation can be accomplished by requesting EMCS, Inc. to conduct a review of the selected policies and provide any recommended edits for the district's review, amending, and approval.

FISCAL IMPACT

This recommendation can be accomplished at no additional cost to the district.

			Current Status Complete On Hold Continuing Declined at this time				
	Recommendation	Contact Person		Action #1	Action #2	Action #3	Action #4
8-3	<p>Conduct a needs assessment specifically targeting use of differentiated instruction techniques with low performing students and design a comprehensive training plan that partners professional development, curriculum and instruction, and ESOL staff to ensure differentiated instruction is being provided for low performing students.</p>	Kelly Ellington	Completed with ongoing review	<p>In August a needs assessment was conducted to identify and align PD resources to the PRIDE teacher competencies. The district is also working to design the PD component of the Instructional Improvement System (IIS). In the interim, PD staff have delivered the first in a series of DI training.</p>	<p>A high school cohort of teachers and all high school administrators have been trained in differentiated instruction throughout this school year by expert consultant, Jessica Hockett. In addition, district trainers were invited to attend one of these sessions with Jessica. Future differentiated instruction training is planned especially related to how it is aligned with PRIDE, the performance part of the teacher evaluation.</p>	<p>Our high school DI Cohort is continuing with training with outside consultant, Jessica Hockett. Online PDA courses in Differentiated Instruction have been offered to all teachers. Future trainings will be considered.</p>	<p>A Professional Development Needs Assessment is conducted annually. Results are used to plan future PD opportunities as well as determine how to allocate funds. Regarding training in the area of Differentiated Instruction, we have continued working with consultant, Jessica Hockett. A cohort of high school teachers are participating in their third year with Jessica. This PD addresses Differentiation and state standards, formative assessment, and literacy. In addition, teams of teachers and administrators from all levels participated in Carol Tomlinson's Summer Institute on Academic Diversity in July, 2014. Much follow up PD has been implemented based on these workshops. The district's FDLRS staff have continued offering numerous online PD modules in Differentiated Instruction. All Differentiated Instruction courses will count for the new SB 1108 requirement for teacher certification in which teachers need to take at least 20 hours of PD that addresses students with disabilities.</p>

FINDING

The district lacks consistency in the use of differentiated instruction to decrease gaps in student group performance, including Black, Hispanic, low income, and other groups.

During interviews and focus groups, administrators and teachers stated that in general, all teachers are not proficient and/or consistent in using differentiated instruction in the general education classrooms.

The previously shown exhibits display evidence of gaps between student groups in both reading and mathematics over a five year period. Gaps vary by grade level and student population, but the largest gaps are between the white student group and ELL/LEP student group at every grade level, in every year, in both reading and mathematics. The exhibits show ELL/LEP student achievement decreases as students move through the system and is in the single digits in reading when students are tested in 10th grade reading. Immediate attention must be given to preparing all teachers to address the needs of all students.

The research literature describes differentiated instruction as the process of *“ensuring that what a student learns, how he/she learns it, and how the student demonstrates what he/she has learned is a match for that student’s readiness level, interests, and preferred mode of learning”* (Ellis, Gable, Greg, & Rock, 2008, p. 32). The author believes that the *“idea of differentiating instruction to accommodate the different ways that students learn involves a hefty dose of common sense, as well as sturdy support in the theory and research of education”* (Tomlinson & Allan, 2000). The author further states that it is an approach to teaching that advocates active planning for student differences in the classroom.

Differentiating instruction means creating multiple paths so that students of different abilities, interest or learning needs experience equally appropriate ways to absorb, use, develop and present concepts as a part of the daily learning process. It allows students to take greater responsibility and ownership for their own learning, and provides opportunities for peer teaching and cooperative learning. Interviews with administrators and focus groups with teachers revealed that SCS has provided teachers opportunities to learn about differentiated instruction for the last six years.

RECOMMENDATION 8-3:

Conduct a needs assessment specifically targeting use of differentiated instruction techniques with low performing students and design a comprehensive training plan that partners professional development, curriculum and instruction, and ESOL staff to ensure differentiated instruction is being provided for low performing students.

Recent reports from Alabama and other states have provided information that differentiated instruction can have a positive influence on closing achievement gaps among lower performing student groups.

Sarasota is uniquely poised to support differentiation in every classroom. A review of professional development offerings revealed that the district annually provides a Differentiated Instruction Institute. The newly assigned director of professional development is a differentiated instruction trainer and has studied under internationally known Carol Ann Tomlinson. The research, assessment, and evaluation department provides the district and campuses instructional data to support differentiation on a regular basis. Teachers, by contract, are provided time to participate in professional learning communities (PLCs).

FISCAL IMPACT

This recommendation can be implemented with no additional cost to the district.

No.	Recommendation	Contact Person	Current Status	Action #1
8-4	Optional: Study the impact on elementary school programs if significant additional state funding reductions occur.	Lori White	Declined at this time	March 13, 2012 - Given the requirements of class size for core subject areas, the only teachers that could be eliminated under this recommendation are teachers of art, music and physical education. The continuation of these positions with appropriate certification was a commitment made in the referendum campaign.

FINDING

SCS funds 102 non-state required special teachers at the 25 elementary campuses. The district spends approximately \$7,618,860 million on special teachers in the elementary schools. These teaching positions include art, music, physical education, technology, foreign languages, technology and science. Art, music, dance, and other areas are funded through the one-mill voter approved appropriation since state funds have not been available to support these programs. MGT consultants recognized that many of these teaching positions are also providing release planning time for the regular classroom teachers. These are very desirable enhancements to the regular classroom instruction and in a time of financial distress the expenditures must be closely evaluated.

Research indicates that the largest percentage of any organizational budget is staffing costs. Specifically in education, staffing costs are reported to be as great as 75-80 percent of most districts' budgets. Given the current significant budgetary shortfalls in Florida school systems, districts will be forced to implement unprecedented staffing reductions to meet both state and local budgetary shortfalls. In many cases, these cuts will not be based on best practices but on financial necessity.

Exhibit 8-15 shows the number of special teachers and the salary costs associated with the positions.

**EXHIBIT 8-15
SARASOTA COUNTY SCHOOLS
SUMMARY OF SPECIAL TEACHER UNITS AT ELEMENTARY SCHOOLS
2011-12**

SPECIAL TEACHERS	SCHOOL STAFFED UNITS	SALARY & BENEFIT DOLLAR AMOUNT PER STAFF	TOTAL SALARY & BENEFITS AMOUNT
Art	24.0	\$70,545	\$1,693,080
Music	24.0	\$70,545	\$1,693,080
Physical Education	25.0	\$70,545	\$1,763,625
Science	20.0	\$70,545	\$1,410,900
Foreign Language	3.50	\$70,545	\$ 246,908
Dance/Movement/Drama	3.10	\$70,545	\$ 218,690
Computer	3.0	\$70,545	\$ 211,635

Source: The School Board of Sarasota County, Florida, Summary All Elementary Schools, 2011-12 Budget Allocation Worksheet, December 2011.

If the state continues to reduce revenue for school districts, Sarasota may be required, as a last resort, to reduce the number of special teaching units assigned to elementary schools.

OPTION 8-4:

Study the impact on elementary school programs if significant additional state funding reductions occur.

This recommended option would require district staff to collaborate with campus staff to determine an appropriate staffing pattern based on campus need. If significant additional reductions in state revenues occur the study should involve a careful review of options for delivering these critical, community supported instructional programs. Options to consider may include:

- Require campuses to hire teachers with multiple areas of certification.
- Employ certain staff part-time or share full-time staff with another school.
- Assign one of the special areas to the general education classroom teacher.

Included in this review should be examining the option of developing and implementing specialized teacher professional development classes to broaden the regular classroom teacher’s areas of certification to include one or more of the specialty areas.

FISCAL IMPACT

This recommended study could be implemented with existing personnel and at no additional cost to the district. However, if fiscal conditions absolutely require specific reductions or reorganization of programs then the district should consider reducing the number of staff positions by a minimum of 12.5 FTE or an average of .5 per elementary school.

This action could save the district \$881,812 annually and \$4,409,060 over five-years. This calculation is based on the average salary and benefits (\$70,545) as shown in **Exhibit 8-15** times 12.5 FTE.

RECOMMENDATION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Eliminate 12.5 FTE Elementary Positions	\$881,812	\$881,812	\$881,812	\$881,812	\$881,812	\$4,409,060

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
8-5	<p>Optional: Appoint a special curriculum task force assigned responsibility for assessing the need for small enrollment classes and develop a priority and schedule for governing the reduction in the number of these classes.</p>	Natalie Roca	Completed	<p>March 13, 2012 - During the budget cycles of the past three years, schools have continually evaluated and eliminated positions based on priorities. We recommend that schools continue to reduce where possible through scheduling and staffing practices.</p>	<p>Small enrollment classes are kept at a minimum. Scheduling, staffing and budget are significant factors. Consideration is given to offering computer online courses in those cases where few students need/show interest in a given course as a way to minimize small class/course enrollment.</p>

FINDING

SCS has a large number of under-enrolled classes, resulting in increased costs for instruction.

An under-enrolled class is defined for purposes of this review as a class with fewer than 15 enrolled students. Current course listings revealed that SCS has 567 courses with less than 15 students. Of those, there are 351 classes with 11-14 students, 160 classes with 6-10 students, and 56 classes with fewer than five students.

The district should consider eliminating or consolidating some of the small classes to achieve cost savings. Lack of attention to levels of enrollment in individual classes will continue to create large numbers of under-enrolled classes, resulting in large numbers of required instructional FTEs and potentially increased personnel resources.

While there is no best practice to support such a consideration, during these unprecedented budget shortfalls in education districts are being forced to consider practices that would in less difficult financial times not be a consideration.

OPTION 8-5:

Appoint a special curriculum task force assigned responsibility for assessing the need for small enrollment classes and develop a priority and schedule for governing the reduction in the number of these classes.

FISCAL IMPACT

Savings realized by implementing this recommendation will vary depending upon the number of classes combined or eliminated and the resulting number of FTEs impacted. Depending on the approach and assumptions, the district could realize savings ranging from less than \$1 million annually to nearly \$4 million annually. For example,

A conservative approach assumes a 10 percent reduction in all under-enrolled classes that would reduce the staff by 9 FTEs $((567 / 6 = 94.5) \times 10\% = 9.5)$. Applying the average salary with benefits of \$70,545 per FTE, there would be an annual savings of \$634,905 $(\$70,545 \times 9)$ and a five-year savings of \$3,174,525.

RECOMMENDATION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Reduce Small Classes by 10 Percent	\$634,905	\$634,905	\$634,905	\$634,905	\$634,905	\$3,174,525

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3
8-6	Optional: Review the job assignments of all non-teaching positions and consider reducing the number of positions by 10 percent, with consideration to placing the staff in classroom teaching positions.	Roy Sprinkle	Completed	March 13, 2012 - There has been a significant reduction in non-classroom positions in previous budget reductions (i.e., data coaches, literacy coaches, instructional technology coaches). The District will continue to evaluate and monitor the need for specific non-classroom positions and recommend reductions if necessary. The impacts for the reduction of specific non-classroom positions including high school testing coordinators, behavior specialists, ELL trainers, ESE liaisons, ESOL liaisons, program specialists, social workers, and administrative interns are described in detail in the documents associated with the March 13, 2012 Board Workshop.	April 19, 2013 - There has been further reduction of non-classroom positions with the elimination of media specialists in all middle and high schools. Media Specialists had previously been eliminated in all elementary schools.	December 3, 2014 - In the 2007-2008 school year there were 5,848 positions. For 2014-2015 school year there are 5,258 positions. That is a reduction of 590 positions which is a 10% reduction of staff.

FINDING

SCS employees 107 teachers on special assignment (TOSAs), of which 91 FTEs do not provide direct service to students.

The 107 teachers on special assignment include program specialists, professional development specialists, ESOL liaisons, social workers, instructional trainers, and administrative interns. The majority of the positions have 10-month assignments, although there are some with 11-month contracts.

If the district doesn't carefully evaluate all positions, particularly teaching positions that do not directly serve students, there is real danger of the district being without adequate resources to fund positions that directly serve students.

A conservative approach would be to reduce 10 percent of the 91 positions not directly serving students directly; this would permit flexibility in terms of adjusting workloads, while minimizing disruption to the services delivered. This approach would also allow time to evaluate the duties and assignments of non-teaching positions and consideration to placing those staff in classroom teaching positions as attrition occurs.

OPTION 8-6:

Review the job assignments of all non-teaching positions and consider reducing the number of positions by 10 percent, with consideration to placing the staff in classroom teaching positions.

While this is not a decision educators would choose under normal circumstances, districts across the country are carefully examining all current resources and eliminating all but the most necessary expenses. For example, Northside Independent School District in San Antonio, Texas, the 4th largest school district in Texas, with an enrollment of 97,439, a fast growing district (opening 2-5 schools per year), rated Recognized by the Texas Education Agency, was forced to cut \$61 million for the 2011-12 school year. While the district opened three new schools at the beginning of 2011-12, it simultaneously implemented a salary freeze, a hiring freeze, increased the student-teacher ratio, increased the student-guidance counselor ratio, eliminated academic coaches and academic deans at all middle schools, and sustained the loss of almost 1,000 positions. Staff members lost through attrition were replaced by placing many non-teaching staff in the regular classroom.

After a recent cost-savings study, the 64,000 student Arlington Independent School District, the ninth largest district in Texas, conducted a reduction of force for the 2011-12 school year and has implemented a multi-year plan to reduce its nursing, librarian, and counselor staff across all levels as well as assistant principals at the secondary levels. The district is also examining the number of under-enrolled classes in non-special education classes with the intent to reduce at least 30 percent of 410 under-enrolled classes

FISCAL IMPACT

Based on salary and benefits of \$70,545, eliminating 10 percent of the 91 positions not directly serving students would result in savings of \$634,905 annually ($\$70,545 \times 9$) and a five-year savings of \$3,174,525.

RECOMMENDATION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
Eliminate 10 Percent of Non-instructional Positions	\$634,905	\$634,905	\$634,905	\$634,905	\$634,905	\$3,174,525

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2
8-7	Create a comprehensive evaluation design to measure the effectiveness of the discipline/behavior management program and the alternative placement components.	Sonia Figaredo-Alberts	Continuing	September 2012- Step 1: The effectiveness of discipline practices can only be evaluated by analyzing school level data. Longitudinal data necessary for initial review include: Total enrollment with ethnicity, Total SWD enrollment with ethnicity, Total number of out-of-school suspension days, Number and percent of students greater than or equal to 10 days out-of-school suspension with ethnicity, Number and percent of SWD greater than or equal to 10 days out-of-school suspension with ethnicity and District totals of each category above. Step 2: (1) Monitor by school on a quarterly basis: (a) The number of students being suspended (OSS) divided by the total school population. (b) The number of students recommended for expulsion for alternative placement divided by the total school population. (2) Compare this data annually to determine the effectiveness of the disciplinary policies and their impact on increasing student performance. (3) Successful policies would reflect decreases in (OSS) data and increases in student performance data (attendance and graduation rate). (4) Monitor district wide data on an annual basis.	December 2014 - See next page for complete update on status of this recommendation.

AREA OF CONCERN: Data entry errors, timely scheduling of Manifestation Determination meetings, Discrepancy between attendance and discipline entries, inability to access state reported discipline data in a disaggregated format, inability to calculate an accurate risk ratio report based on data entry errors.

ACTION PLAN:

Phase I:

- Executive Director of Pupil Support Services and ESE Specialist presented illustrated concerns to school based administrators.
- Manifestation determinations should be conducted as soon as possible, rather than scheduling it toward the 10th day.
- Administrators, ESE liaisons, Behavior Specialists, and Registrars received training to ensure accurate data entry in both attendance and discipline. This component prevented discrepancies that had occurred in the past after manifestation meeting outcomes weren't communicated to adjust data input.
- At the SBA/SDA level, a reevaluation of current SCS "Zero Tolerance" policy.
- District Wide Positive Behavior Support implementation county-wide.
- Increasing parental involvement through the FBA / BIP process.
- Establish and incorporate collaboration between community mental health agencies and the Sarasota County School Board.

Phase II:

- A County-Wide Discipline report was created, after numerous attempts.
- Data was not accurate. Due to implementation of a new student data information system, resources, to assist in accurate data collection, were temporarily unavailable.
- Manually monitoring of ESE students with a minimum of 10 days of Out of School Suspension were reported monthly to the ESE Supervisor and forwarded to Executive Directors and SBAs.
- Continued reevaluation and close examination of SCS "Zero Tolerance" policy.

Phase III:

- Data reflected significant improvements for all students across Sarasota County, not limited to ESE students.
- Data also indicated an increase in SCS risk ratio. Subsequently, specific ESE interventions were implemented
- Monthly data tracking of ESE suspensions, regardless of number of days, began.
- New ESE Policy implementation, exclusive to all ESE students with 5 days of OSS, required a Functional Behavior Assessment and Behavior Intervention Plan. (Over time, the demand for this exceeded our resources and Policy was adjusted to "consider" an FBA and/or BIP.)
- Continued analysis and disaggregation of data with reported findings to the ESE Supervisor, and in turn, the Executive Directors and SBAs.

Phase IV: SY 2014-2015

- Pupil Support Services, supported by IT division, has drafted a data report reflecting accurate discipline data. Currently available at the district administrative level, available district-wide spring of 2015.
- Pupil Support Services, supported by IT division, is currently constructing a risk ratio calculator that can accurately pull data that reflects all the indicators of relevance with the FLDOE. No pilot available at this time.
- Pupil Support Services, partnering with Sarasota County Judicial System, is piloting a School Justice Liaison position. This position will link at risk students with educational options through SCS in connection with community agencies & programs through the Department of Juvenile Justice.

- School Justice Liaison will bridge the communication gap between courtroom & classroom to reflect accurate discipline, attendance, & intervention recording, in anticipation of decreasing poor attendance rates and increasing ability to make informed academic decisions.
- Pupil Support Services, Supervisor of Alt. Ed., Discipline, and Dropout Prevention, regularly monitors student placement in alternative schools, facilitates transition from alternative placement back into SCS, investigates options that are an appropriate academic fit for student disciplinary incidents.
- Pupil Support Services, Supervisor of Alt. Ed., Discipline, and Dropout Prevention facilitates an on-going progress monitoring process for adjusting appropriate alternative choices for all students at-risk.

Successful strategies and interventions are currently still in practice in all SCS. Data reflects that SCS interventions are successful for all students and will continue to serve as a "best practices" model.

Throughout each phase, an emphasis was placed on sustained Professional Development in the following areas:

1. Positive Behavior Support
2. FBA
3. BIP
4. Manifestation Determinations
5. ESE/SWD and discipline
6. Behavior Specialist Quarterly Trainings
7. BCBA's to deliver PD in applied Behavior Analysis
8. Formation of a District Behavior Team
9. Crisis Prevention Institute
10. Data Trainings / Seminars

FINDING

There is no formal evaluation of the components of the SCS discipline management system or the alternative placement components.

The district provides comprehensive opportunities for students to learn positive behavior habits and has well-defined procedures for providing consequences for inappropriate behavior.

SCS has the expectation that each campus design and implement a positive behavior system (PBS). Each campus identifies a group of teachers and support staff, the PBS team, that reviews data and implements school wide strategies based on that data. In addition, each campus has a school wide support team (SWST) comprised of the counselor, an administrator, a behavior specialist (if one is assigned to the campus), sometimes a teacher, and a district social worker and psychologist. This team works with all general education staff and students to review student academic and behavior referrals. The SWST might prepare an individual intervention plan for a teacher to implement with a student or group of students or, after examining data, refer students to the children at risk in education (CARE) team for review.

The CARE team reviews the referrals to determine if a child should be tested for ESE placement. The CARE team includes a counselor and/or administrator, school social worker, school psychologist, a teacher, a district truancy worker, and an ESE Liaison and parent if appropriate.

The Student and Family Handbook (2011-12) provides a detailed description of discipline infractions and the consequences of those actions. The handbook includes the following comprehensive description of students' rights and responsibilities:

Students have a right to:

- Attend school in an environment where all students and adults are treated equally, without regard to race, color, religion, sex, national origin, age, disability, marital status or sexual orientation.
- Attend school in an environment free from discrimination, bullying and/or sexual harassment.

Students have a responsibility to:

- Treat others fairly and with respect.
- Conduct themselves and their activities in such a manner that they treat others equally with regard to race, color, religion, sex, national origin, age, disability, marital status or sexual orientation.
- Report occurrences of discrimination, as described above, to appropriate school personnel.

In addition, the four levels of discipline violations are cited with a comprehensive list of discipline policies. The manual provides a Behaviors and Consequences Chart that clearly states discipline violations and the consequences of those behaviors.

The disciplinary actions recognized by the district and the board include:

- Student detention, search, and seizure.
- Out-of-school suspension.
- In-school suspension.
- Out-of-school suspension (In-school restriction).
- Expulsion.
- Detention as an alternative to suspension.
- Removal from class.
- In-school restriction.
- Restriction of privileges.
- Placement in alternative school.

Each campus designs consequences based on the resources available to the campus.

While the district has made significant efforts to create a comprehensive system there has not been a formal measurement of the discipline/behavior management system's success. The National Association of Alternative Education (NAEA) reports that exemplary alternative education programs "systematically conduct program evaluations for continuous program improvement." Data triangulation is employed with three different sources of data collected for analysis.

RECOMMENDATION 8-7:

Create a comprehensive evaluation design to measure the effectiveness of the discipline / behavior management program and the alternative placement components.

The NAEA data collection for evaluating alternative education includes the following items:

- Program implementation ratings
- Student, parent/guardian, and staff surveys
- Student outcome data

All sources of data are gathered and used to assess quality, provide a course for improvement, and direct future activities of the program. The following are some of the indicators provided for the NAEA evaluation process:

- The alternative education program routinely conducts program evaluations to determine progress toward meeting the mission and purpose of the program and plans for continuous program improvement.
- Evaluation measures include a review of program implementation ratings based on observable data.
- Student outcome data for core content, non-core content areas, and non-academic areas are gathered as a means to evaluate the success of the alternative program.
- Staff, student, parent/guardian, and community surveys are administered to determine perceptions of program effectiveness.

- Transition services are routinely evaluated to determine the program's effectiveness in transitioning the student to the next educational setting or into the workforce. Evaluation of transitional services includes follow-up visits with former students of the program.

While the district has made comprehensive efforts in implementing the positive behavior management program, identifying inappropriate behaviors, identifying appropriate interventions, and developing comprehensive referral and placement procedures, without an evaluation process the district is not able to assess the effectiveness of the discipline/behavior management system

FISCAL IMPACT

This recommendation can be implemented no cost to the district other than staff time.

No.	Recommendation	Contact Person	Current Status	Action #1	Action #2
8-8	Design a partnership between the curriculum, professional development, and research departments to ensure timely and comprehensive learning experiences for district staff related to FCAT-2, state standards, and End of Course Exams.	Natalie Roca	Completed	The revised PD program includes sessions for central staff on the same topics delivered to school-based administrators and teachers. Secondly, cross-training and integrated PD sessions are being designed and delivered.	The departments of Professional Dev., Curriculum and Research & Assessment are under the same Division and share a collective mission to provide relevant products and services of the highest quality to support schools and improve teaching and learning.

FINDING

SCS lacks a comprehensive professional learning design to ensure successful implementation of the end of course exams (EOCs), state standards, and FCAT-2.

The departments of professional development (PD), research, assessment, and evaluation (RAE), and curriculum and instruction (C&I) are all involved in supporting teachers with the implementation of instruction.

Currently PD staff provide professional development activities in general district-wide implementation efforts including face-to-face and distance learning opportunities in the areas of:

- New Employee Orientation
- Personal Computer Training
- Professional Development Training
- Food and Nutrition Services Training
- Facilities Training
- Transportation Services Training
- ESOL Training Programs
- Administrator Development Training

A review of the course offerings in these areas shows a broad range of relevant topics; however, there is no specific reference to courses outlining state testing or the state accountability system for the professional staff. In general PD does not provide valued training in the areas of content-driven instruction.

The C&I staff provide a variety of content-driven staff development opportunities at school sites and in district venues. An example is the recent implementation of the Instructional Focus Calendars (IFCs) at all campuses. In addition to the development of the tool, this implementation effort required the C&I staff to physically go to each campus and work with teachers during their professional learning communities (PLCs) to introduce the IFCs to the teachers. Due to the small numbers of district curriculum staff it is not possible to repeat this process and ensure appropriate implementation on a regular basis.

RAE manages the local, state, and national testing programs for the district, schools, and students. Additionally, the department analyzes the testing data and provides reports to district and campus staff. RAE partners with C&I by preparing data-driven reports for campuses and the districts while C&I follows up on the relevant data with recommendations for appropriate activities to address the instructional issues identified by the data. Additional key functions of the RAE department include: all accountability analysis and reporting, teacher evaluation data analysis, test development (including benchmark tests), school improvement, research and program evaluation and, professional development for school-based administrators and teachers on test interpretation, progress monitoring, Rtl, using data to inform instruction, FCAT 2.0 and EOC, and more.

The three departments are excellent resources for the support of teachers in their instructional activities. However, the disconnect between the planning efforts of the three departments, as it relates to the implementation of the EOCs and FCAT-2, limits the

effectiveness of training efforts for teachers and potentially the success of all students and individual student groups.

The newly revised Learning Forward (National Staff Development Council) Standards for Professional Learning speak to the need to prioritize human, fiscal, material, technology, and time resources. These resources should be prioritized to align with identified professional learning needs with thoughtful consideration of priorities to achieve the intended outcomes for students and educators.

The state of Florida has identified intended student outcomes and the measurements of these outcomes through the state standards and the EOCs and FCAT-2. Florida school districts must focus professional development for teachers on understanding and implementing the state standards and using FCAT-2 data.

RECOMMENDATION 8-8:

Design a partnership between the curriculum, professional development, and research departments to ensure timely and comprehensive learning experiences for district staff related to FCAT-2, state standards, and End of Course Exams.

As stated in the finding to Recommendation 8-5, there is a disconnect among the departments providing curriculum and instructional support to the schools and personnel.

Implementation of this recommendation should result in providing necessary connections to ensure a comprehensive professional learning design for successful implementation of the End of Course Exams (EOCs), state standards and FCAT-2.

FISCAL IMPACT

This recommendation can be implemented with no additional cost to the district and by existing staff.

	Recommendation	Contact Person	Current Status Complete On Hold Continuing Declined at this time	Action #1	Action #2	Action #3	Action #4
8-9	Develop a partnership between communications and community relations and curriculum and instruction to design and create best teaching practice video vignettes to support teachers in the use of the Instructional Focus Calendars.	Kelly Ellington	Completed with ongoing review	To support the new teacher evaluation system, the first priority is to refine and enhance the best practice "look fors" and to update the PRIDE rubric. Once completed, staff will review and search for exemplars and appropriate resources.	This revision work is still in progress. In the meantime, we have been utilizing the teaching vignettes aligned with the Common Core State Standards on The Teaching Channel Web site, a free and high-quality resource.	We are continuing to utilize the available videos on The Teaching Channel Website. Plans are being explored to solicit videos from teachers as follow up to certain professional development courses.	Free videos accessed from <i>The Teaching Channel</i> that are aligned to our district's Teacher Evaluation System continue to be updated and used in professional development courses and training for teachers and school leaders. Grant money was utilized as the Professional Development Department worked with the Communications Department (specifically The Education Channel) to videotape lessons in some Sarasota County teachers' classrooms. The Curriculum and Instruction department worked collaboratively with teachers to develop the new Instructional Focus Guides in all core subject areas and a few elective courses. The goal is to work with these teacher volunteers on editing the videos so that they can be aligned to individual PRIDE teaching competencies for use by collaborative planning teams in designing unit and lesson plans based on our district's revised Instructional Focus Guides.

FINDING

Instructional Focus Calendars are intended to assist teachers in aligning teaching with benchmark tests designed to monitor learning of state standards, but lack a robust, sustained professional learning support.

As discussed in Commendation 8-C, the SCS curriculum staff designed IFCs to assist teachers in aligning their teaching with the benchmark system that monitors student learning related to state standards.

Administrators and teacher focus group participants stated appreciation for the development and implementation of the IFCs. C&I staff included teachers in the development of the IFCs and went to each campus PLC to provide face-to-face introduction to the tool and its use. While the response to the IFCs has been overwhelmingly positive, C&I staff do not have the resources to do sustained face-to-face enhancement training and/or follow-up for the entire district. Without access to sustained follow-up, users may not receive maximum benefits from the tool.

The SCS website has a page for IFCs with a hot link for immediate access to the calendars. The page also includes hot links to CTE Standards and the Next Generation Sunshine State Standards. It is meant to be a “go to” page for teachers for immediate access to general testing and curriculum documents. Ideally, staff development related to the use of the IFCs and example lessons on the “big supporting idea and topic lessons” should be provided to teachers.

Currently the web-page does not have staff development information/activities related to the standards, benchmarks, or IFCs, nor does the C&I staff have resources for designing and providing such training on the website.

RECOMMENDATION 8-9:

Develop a partnership between communications and community relations and curriculum and instruction to design and create best teaching practice video vignettes to support teachers in the use of the Instructional Focus Calendars.

Communications and community relations has the resources and the knowledge to assist C&I in the development of best teaching practice video vignettes to post on the website to support the IFC. The best practice vignettes could be added as a hot link, similar to the Benchmark Link to CPALMS currently found in the IFCs.

C&I should design a process for identifying teachers currently implementing best practices as a part of their daily lessons.

FISCAL IMPACT

This recommendation can be implemented with no additional cost to the district by using existing staff and currently budgeted resources.