



*South-Western
City Schools
Performance
Audit*

February 11, 2010

*Dr. Bill Wise,
Superintendent*

*Hugh W. Garside, Jr.,
Treasurer*



Tonight's Agenda

- *Overview of the Audit Process*
- *Background Information*
- *Noteworthy Accomplishments*
- *Assessments Not Yielding
Recommendations (Best Practices)*
- *Recommendations*
- *Community Group Work*



Objectives, Scope and Methodology

“Performance audits provide objective analysis so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision-making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.”



The Audit Process

- *Gather background information*
- *Select peer districts*
- *Collect data & conduct interviews*
- *Test reliability of information*
- *Identify applicable leading practices*
- *Make comparisons*
- *Share information with district and community*



SWCS Overview

- *Sixth largest district in Ohio*
- *Second largest in Franklin County*
- *119 square miles*
- *21,331 PK-12 students (2008-09)*
- *2,359.8 FTE staff (2008-09)*
- *Spends \$848 below state average in per pupil expenditures*





Peer Districts

(used by the Auditor of State's Office)

Elyria CSD (Cleveland)

Gahanna-Jefferson CSD (Columbus)

Groveport-Madison LSD (Columbus)

Huber Heights CSD (Dayton)

Parma CSD (Cleveland)

Reynoldsburg CSD (Columbus)

Washington LSD (Toledo)

West Clermont LSD (Cincinnati)

Westerville CSD (Columbus)

Willoughby-Eastlake CSD (Cleveland)



8 Noteworthy Accomplishments



- *Specialized Instruction*
- *Workers' Compensation Premiums*
- *Enrollment Projections*
- *Classroom Inventory and Building Utilization*
- *Transportation Plan*
- *Network Infrastructure*
- *Software Application Integration*
- *Technology Inventory System*



Additional Noteworthy Facts



- *The District's expenditures per pupil were \$9,336, which was below the State average of \$10, 184. This is \$848 less per pupil.*
- *The District spent, in total, 7.6 % less per pupil than the peer average. This is \$772 less per pupil.*
- *The District's utility costs in FY 2007-08 were 13% lower than the peer average and 8% lower than the industry benchmark.*



35 Assessments Following Best Practices

(Assessments Not Yielding Recommendations)

- *Financial Systems (4)*
- *Human Resources (5)*
- *Facilities (5)*
- *Transportation (4)*
- *Food Service (6)*
- *Technology (11)*





Assessments Following Best Practices

Financial Systems

- Financial management, ethics, credit card, payroll and purchasing policies meet leading practices*
- Forecasting and budgeting processes meet leading practices and forecast assumptions for major line items are reasonable and sufficiently documented*
- Limited payroll runs allow adequate time for reconciliation with effective internal controls over the time and attendance reporting process*
- Inventory controls over textbooks and custodial, maintenance and transportation supplies meet leading practices.*



Assessments Following Best Practices

Human Resources

- Staffing levels were comparable to peer districts on FTEs per 1,000 students educated*
- Substitute teacher pay rates are comparable to similar districts in the area*
- Spending on extracurricular activities per students in fiscal year 2007-08 was similar to peer average*
- A smaller percent of General Fund money is spent on vocational programs when compared to the average of selected districts with comprehensive high schools*
- The district's Web site provides general information about the board of education including agendas, minutes, and contact information*



Assessments Following Best Practices

Facilities

- New employee shadowing process allows new employees to work with high performing employees to learn proper and expected procedures*
- Energy management practices have been implemented with regard to energy use tracking, monitoring and inefficiency auditing. The district's utility costs in FY 2007-08 were 13% lower than the peer average and 8% lower than the industry benchmark*
- Gas and electric are purchased to maximize purchasing power*
- The district is maximizing the use of its educational space*
- Average compensation for custodians and head custodians is comparable to the average of similar districts in the area*

