Review of the
Finance and Business Operations
of the
Richmond Public Schools

June 2018

Jason Kamras, Superintendent of the Richmond Public Schools (RPS), requested that the Council of the Great City Schools (CGCS) provide a high-level management review of the school district's financial operations.[1] It was requested that the Council--

- Review, evaluate, and comment on the structure and operations of the district's business and finance activities, and provide comparisons, metrics, and other benchmarking data on how the district spends its funds and provides services.

- Identify opportunities to improve existing processes, internal controls, organizational structures, spans of control, and communications within and between departments.

- Develop recommendations that would assist the Office of the Chief Operating Officer in achieving greater operational efficiency, effectiveness, and enhance its strategic value to the school district.

Based on the request to review the district's financial operations and general spending patterns, the Council assembled a Strategic Support Team (the team) of senior managers from other major urban city school systems across the country. These individuals have extensive experience in budgeting, finance, and business operations. The team was composed of the following persons. (Attachment A provides brief biographical sketches of team members.)

Robert Carlson, Project Director
Director, Management Services
Council of the Great City Schools (Washington, D.C.)

David Palmer, Principal Investigator
Deputy Director (Retired)
Los Angeles Unified School District (California)

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[1] The Council has conducted over 300 instructional, management, and operational reviews in over 60 big city school districts over the last 20 years. The reports generated by these reviews are often critical, but they also have been the foundation for improving the operations, organization, instruction, and management of many urban school systems nationally. In other cases, the reports are complimentary and form the basis for identifying "best practices" for other urban school systems to replicate. (Attachment G lists the reviews that the Council has conducted.)

Gary Appenfelder
Former Director, Purchasing & Ethics
Metropolitan Nashville Public Schools (Tennessee)

Tom Ciesynski
Chief Financial Officer (Retired)
Washoe County School District (Nevada)

Sabrena Harris
Director, Budget Development
Charlotte-Mecklenburg Schools (North Carolina)

Rhonda Ingram
Chief Financial and Operations Officer
Norfolk Public Schools (Virginia)

Don Kennedy
Chief Financial and Administrative Officer
Charleston County School District (South Carolina)

Gretchen Saunders
Chief Business Officer
Hillsborough County Schools (Florida)

The team reviewed documents provided by the district prior to a four-day site visit to Richmond, Virginia, on June 5-8, 2018. The general schedule for the site visit is described below, and the complete working agenda for the site visit is presented in Attachment B.

The team met with Superintendent, Jason Kamras, and Chief Operating Officer, Darin Simmons, during the evening of the first day of the site visit to discuss expectations and objectives for the review, and to make final adjustments to the work schedule. The team used the second and third days of the site visit to conduct interviews with key staff members (a list of individuals interviewed is included in Attachment C), and examine additional documents and data. (A complete list of documents reviewed is included in Attachment D).[2] The final day of the visit was devoted to synthesizing and refining the team's findings and recommendations and providing the Superintendent and Chief Operating Officer with a briefing on the team's preliminary findings.

The Council sent the draft of this document to team members for their review to affirm the accuracy of the report and to obtain their concurrence with the final recommendations. This management letter contains the findings and recommendations that have been designed by the team to help improve the operational efficiency and effectiveness of the Richmond Public Schools' finance and operations activities.

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[2] The Council's reports are based on interviews with district staff and others, a review of documents, observations of operations, and professional judgment. The team conducting the interviews must rely on the willingness of those interviewed to be truthful and forthcoming but cannot always judge the accuracy of statements made by interviewees.

Richmond Public Schools

Richmond Public Schools, the twelfth largest school district in Virginia,[3] is comprised of 26 elementary schools (including one charter school), eight middle schools, five comprehensive high schools, and three specialty schools. The district covers a geographic area of approximately 60 square miles[4] and currently educates a diverse enrollment of 22,091 pre-kindergarten through 12th-grade students,[5] supported by nearly 3,850 employees. Exhibit 1 below shows seven years of enrollment history, and it projects a slight upward trend through 2022-2023.[6]

Exhibit 1. RPS History and Projected PK-12 Membership
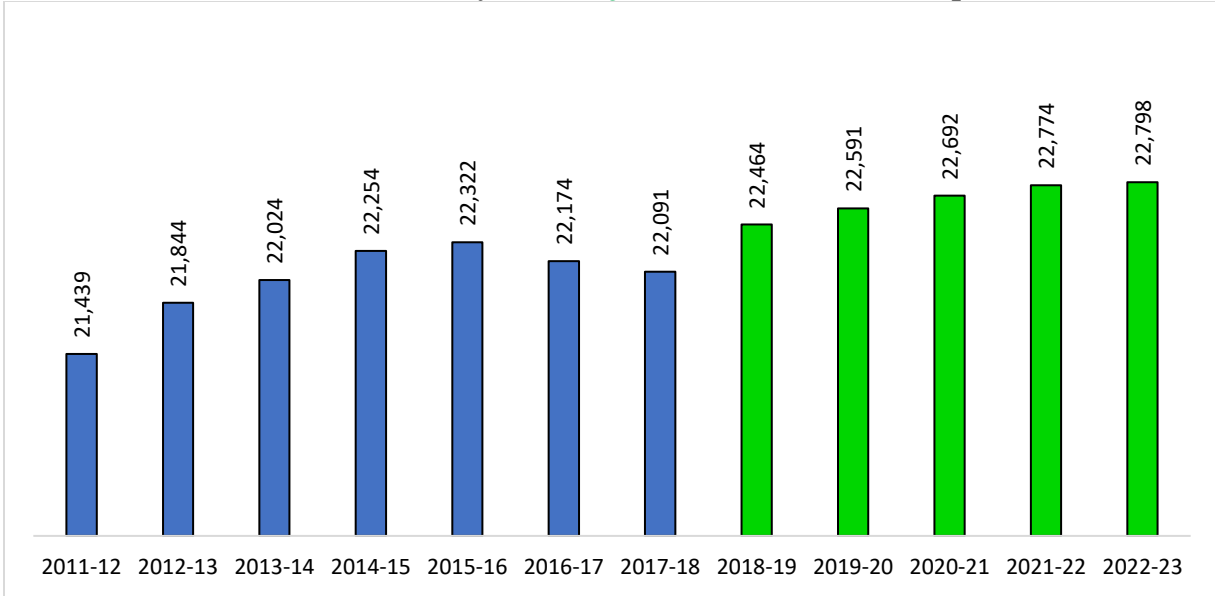
Source: CGCS Using Data Provided by the Richmond Public Schools

Richmond Public Schools is a fiscally dependent school division under state law. As a fiscally dependent school division, RPS does not levy taxes or issue debt. The school board derives its authority as a political subdivision of the state and has the constitutional responsibility to provide public education to the residents of Richmond. Funding consists of city appropriations from revenues, state revenues based on student enrollment, and sales tax receipts, along with federal revenues typically targeted to specific programs and student needs, and other revenues such as school cafeteria sales, tuition, and building rental fees. The primary sources of revenue for the district's operating budget are the City of Richmond and the Commonwealth of Virginia.[7]

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[3] Source: Virginia Department of Education at:
http://www.doe.virginia.gov/statistics_reports/enrollment/fall_membership/report_data.shtml .
[4] Source: https://www.census.gov/quickfacts/fact/table/richmondcityvirginia/PST045216 .
[5] The team found it difficult to reconcile accurate membership counts. The district's website, the RPS FY18 Comprehensive Annual Financial Report, Board approved budget documents, and the Virginia Department of Education all had differing membership or enrollment counts. The team sought clarification from the district, but none was received.
[6] Source: *Ibid.*
[7] Source: RPS FY2017 *Comprehensive Annual Financial Report.*

The school board of the City of Richmond governs and is responsible for policymaking and oversight of the Richmond Public Schools. The board is an elected body made up of nine individuals, one from each district within the city, with members elected to four-year terms.

The school board appoints the Superintendent of Schools, who is responsible to the board for the efficient and effective operation of the school system. In May 2018 the district launched a *Strategic Planning Process,* which included plans to conduct over 150 engagement sessions to gather input from stakeholders. The RPS Education Foundation raised $150,000 to help with the strategic planning process, with the goal of raising an additional $100,000 to further support this effort.[8]

The RPS Mission states: *The mission of Richmond Public Schools, the gateway to infinite possibilities, is to lead our students to extraordinary, honorable lives as inspirational global leaders who shape the future with intellect, integrity and compassion through challenging, engaging learning experiences guided by highly qualified, passionate educators in partnership with families and communities.*

The superintendent is responsible for the efficient management of the district's resources. The RPS FY2018 approved general operating fund budget is $292,240,526.[9] Exhibit 2 below displays the organizational structure of the Office of the Superintendent and his six direct reports.

Exhibit 2. Office of the Superintendent Organizational Chart – (Revised March 2018)
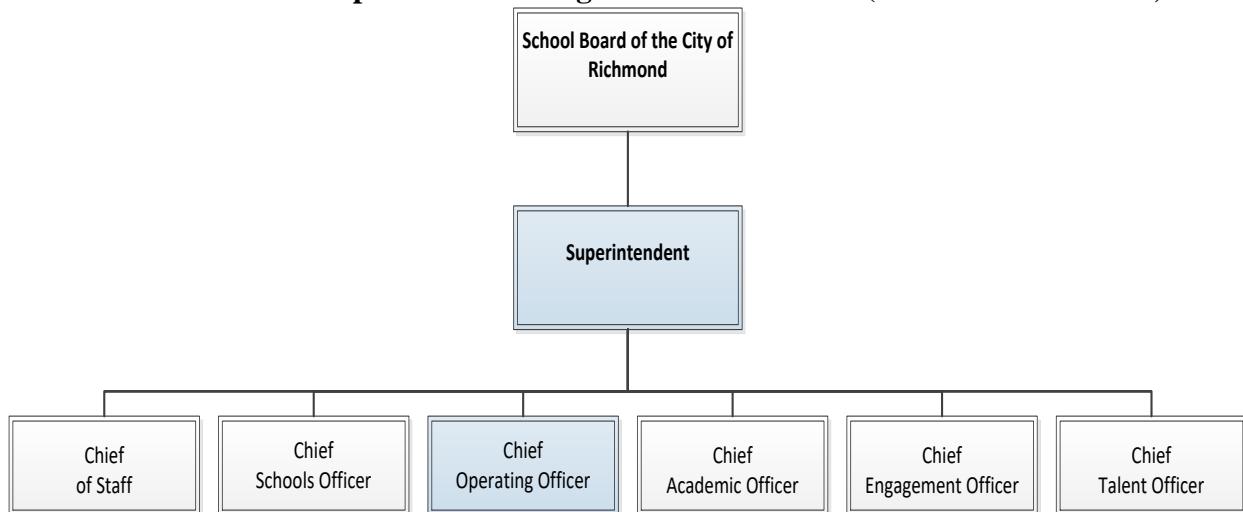
Source: CGCS Using Data Provided by the Richmond Public Schools

Since fall 2017, the Richmond Public Schools has been operating under a *Memorandum of Understanding* (MOU) with the Virginia State Board of Education. The MOU will remain in place until all RPS schools are fully accredited.[10] Consequences to the district for not meeting any obligation defined in the MOU can include withholding payment of some or all the At-Risk Add-On funds allocated to RPS by the State Board of Education.

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[8] Source: https://www.rvaschools.net/Page/4869 .
[9] Source: RPS Fiscal Year 2018 Approved Budget.
[10] At the time of the team visit, approximately 50% of RPS schools were not accredited.

Office of the Chief Operating Officer

As a result of internal realignments, the Chief Operating Officer now oversees RPS's business operations and financial activities, and he manages the goal of streamlining various district systems, including technology, software, and databases. The following positions and functional areas are direct reports to the Chief Operating Officer: Director, Pupil Transportation and Fleet Management; Director, School Nutrition Services; Manager, Maintenance; Manager, Pupil Placement Services; Executive Director, Information Communication & Technology Services (ICTS); Director, Budget and Planning; Director, Finance; Director, Procurement and Property Management; Coordinator, Risk Management; Auditor, Internal Audit; Specialist, Instructional Grants; and Director, Process Improvement.

Exhibit 3 below presents an overview of the COO's organizational structure and Exhibit 4 provides general budget information for the departments and units now reporting to the COO. Green-shaded functions in Exhibit 4 were formally part of the Fiscal Services unit that reported to the Chief Financial Officer. Yellow-shaded support service functions in Exhibit 4 continue to report to the COO. Student Placement Services was moved from Student Services, and Process Improvement is a new function.

Exhibit 3. Office of the Chief Operating Officer Organizational Chart
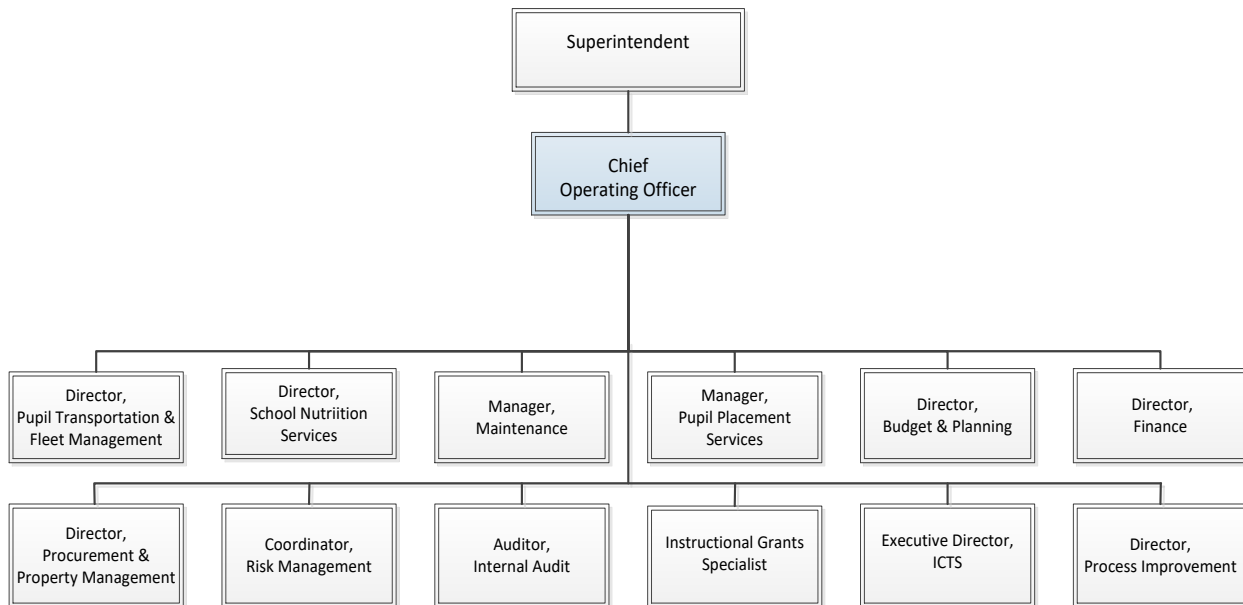
Source: CGCS, Using Data Provided by the Richmond Public Schools

Exhibit 4. Budget Data for Departments Reporting to the Chief Operating Officer

Function	FY18 FTE	FY19 FTE	FY2015 Budget	FY2015 Actual	FY2016 Budget	FY2016 Actual	FY2017 Budget	FY2017 Actual	FY2018 Budget	FY2019 Budget
Financial Services	1	1	$ 268,722	$ 190,653	$ 278,841	$ 240,132	$ 196,568	$ 205,608	$ 214,397	$ 210,122
Finance Department	17	18	1,268,666	1,107,599	1,370,364	1,200,383	1,446,847	1,285,787	1,544,295	1,677,775
Budget & Planning	4.5	4.5	582,233	514,813	594,425	580,358	779,974	757,152	790,135	833,244
Risk Management	3	3	2,765,233	3,305,657	3,577,868	3,369,619	3,774,738	4,105,539	3,799,430	4,204,533
Property Management	2	2	0	0	131,921	131,121	137,204	136,174	143,488	202,124
Procurement	6	6	1,679,978	1,877,769	656,405	619,975	665,133	696,067	691,631	709,826
Warehouse Services	0	0	138,580	718,215	0	75,912	0	117,590	0	0
Internal Audit	1	2	440,044	374,670	203,599	148,928	301,626	191,326	212,984	315,973
Info. Comm. & Tech. Serv.	44	50	8,281,865	7,786,983	9,158,567	9,194,623	9,218,484	9,449,360	9,412,947	10,091,954
Instructional Grants										
Sub Total	**78**	**86**	**15,425,321**	**15,876,359**	**15,971,990**	**15,561,051**	**16,520,574**	**16,944,603**	**16,809,307**	**18,245,551**
Admin-Plant Services					354,005	215,368	357,970	222,065	361,036	367,846
Pupil Transportation	235	242	9,996,109	12,319,148	9,885,063	13,305,203	9,903,316	15,083,071	13,733,703	15,321,201
Fleet Maintenance	0	0	425,468	236,917	353,464	370,135	353,464	202,440	353,464	353,500
Nutrition Services	141	141	12,817,058	13,855,581	15,673,516	16,422,789	15,759,370	18,133,877	15,911,280	18,705,058
Operations & Maintenance	279	280	26,983,238	28,391,148	26,718,885	26,253,266	28,437,315	27,869,494	27,565,710	28,352,167
Sub Total	**655**	**663**	**50,221,873**	**54,802,794**	**52,984,933**	**56,566,761**	**54,811,435**	**61,510,947**	**57,925,193**	**63,099,772**
Pupil Placement Serv.	2	2	212,373	212,297	263,254	180,015	262,921	198,025	246,599	217,222
Process Improvement										
Sub Total	**2**	**2**	**212,373**	**212,297**	**263,254**	**180,015**	**262,921**	**198,025**	**246,599**	**217,222**
GRAND TOTAL	**1,468**	**1,500**	**$65,859,567**	**$70,891,450**	**$69,220,177**	**$72,307,827**	**$71,594,930**	**$78,653,575**	**$74,981,099**	**$81,562,545**

Source: Richmond Public Schools Budget Books

Findings[11]

The findings of the Council's Strategic Support Team are organized around five general areas: Commendations, Leadership and Management, Organization, Operations, and Performance Metrics and Comparisons. These findings[12] are followed by recommendations in each area.

Commendations

- Many staff members in the district have a "can-do" attitude and work hard to meet deadlines that relate to budget, accounts payable, payroll, and procurement.

- The Council team was told that the district's Information Communication & Technology Services department applied for and received E-Rate funding with the assistance of an outside consultant for added expertise.[13]

- District employees have access to their pay stubs, and back-up W2's *via* an online employee portal, which reduces staff time in printing and distributing paper forms.

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[11] All findings and recommendations in this report were current as of the date of the site visit. The Council was told during a conference call on August 30 that some findings and recommendations were being acted on before the issuance of this report. The Council is confident that the RPS administration can sort out which items were being acted on and which ones continue to need action.

[12] Review teams often identify areas of concern that may go beyond the intended scope of the project. As a service to our member districts, any concern that rises to a high-level is included in the report.

[13] Per the RPS FY19 budget book, the district anticipates e-rate reimbursements to be approximately $700,000 for FY18 and approximately $250,000 for FY19.

- The team was told that the payroll system has TSA/IRS[14] built-in limits to prevent over contributions by employees. Additionally, payroll meets IRS compliance by providing annual TSA information to employees.

- The team was assured that in the event of a catastrophic data system failure or breach the district has an adequate off-site disaster recovery system in place, which is tested annually, to protect and recover critical data, including student information, employee information, and payroll.

- Accounts Payable follows best practices of only processing payments after a three-way document match,[15] requiring invoices (not statements) to initiate the payment process, and the unit exercises appropriate internal control by checking for duplicative invoices to avoid double payments.

Leadership and Management

- The team did not see any evidence that the district has developed an action plan to address the issues identified in the *Memorandum of Understanding* or has used the MOU as an opportunity to accelerate change. When the team asked for a copy of the district's Corrective Action Plan, the team was told, "We are working on our CAP with the state now." Additionally, a request for samples of the last six "required monthly updates" on steps taken to implement corrective action in the areas of operations and support services went unanswered.

- There is a lack of communication channels up-and-down and side-to-side within and between departments. The team was told that --

  o Departments work in silos with little communications between and among staff teams,

  o Facilities construction planning meetings do not include all concerned stakeholders. This lack of inclusion and communication hampers the Information Communication & Technology Services (ICTS) team to appropriately plan for technology and other infrastructure needs, such as surveillance cameras or servers, at district sites,

  o There was weak intra-and interdepartmental collaboration since regular staff meetings do not exist at all levels.

- The team found few analytical tools and techniques, such as key performance indicators (KPIs),[16] are used to measure and compare performance to increase effectiveness, achieve greater efficiencies, and set goals. To illustrate --

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[14] Tax Sheltered Annuities/Internal Revenue Service.

[15] The three-way match compares the invoice with the purchase order with the receiving document. The "match" compares the quantities and price per unit appearing on the invoice to the information on the purchase order against the quantities received (receiving document). Only when the three-way is validated should payment be processed. This process safeguards the district's assets.

[16] A key performance indicator (KPI) is a type of performance measurement.

- o Although the district submits data into the CGCS annual KPI survey, *Managing for Results*,[17] the team found little evidence the data was leveraged to measure the effectiveness or performance levels of departments and their sub-units, or to identify positive and negative trending, and

- o The team found no plan to perform formal surveys or utilize focus groups to better understand customers' needs or measure the degree of customer satisfaction with services provided or received to guide process improvement or continuous improvement efforts.

- Departments have not been provided annual districtwide goals or priorities for planning and articulating a clear direction. This may be due, in part, to the constant churning at senior leadership levels that have hindered the district's ability to generate change. As a result --

  - o The district has no mechanism to roll-up budget and expense lines aligned to district priorities,

  - o No current strategy is in place that drives financial goals to address the educational priorities of the school district,

  - o None of the interviewees could articulate a vision, mission, goals, objectives, or priorities of the administration,

  - o Business plans with goals and objectives, benchmarks, accountabilities, timelines, deliverables, cost estimates, cost-benefit analysis, return on investment, and other analytics are generally not used or required. Performance metrics to drive programs and support projects and initiatives have not been developed,

  - o There is no uniform methodology for identifying or establishing opportunities for improvement. For example--

    - ▪ The finance department has not developed a business plan outlining its future direction,

    - ▪ Accounts payable does not take advantage of discounts or other quick-pay options, and

    - ▪ Return on investments are not measured or benchmarked against other institutions.

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[17] The Council's *Managing for Results* report is a performance measurement and benchmarking tool that identifies performance measures, key indicators, and best practices that can guide the improvement of non-instructional operations in urban school districts across the nation.

- The lack of a robust position control and management system has created frustration and finger-pointing between budget and human resources departments. Procedural weaknesses exist within the system, including--

  o Necessary internal controls to prevent payment to non-contract employees *not* assigned to a position,

  o Positions created without budget authority,

  o Data flow and work processes that are not well defined,

  o Positions not always linked to approved staffing levels and formulas, and

  o The lack of a position control review committee.

- There is an absence of written materials or online resources available to help guide employees. For example--

  o An employee handbook containing relevant policy and procedural information, which is typically distributed to all employees, does not exist,[18] and

  o Documented departmental processes and procedures, customarily used for quality control, improving productivity, and increasing effectiveness and efficiencies, are generally absent.

- The team found no deliberative, proactive succession plan, capacity building, or cross-training in critical functions to ensure continuity in the event of leave, retirement, promotion, or resignation of crucial department staff. There are few opportunities for networking or the use of modern multimedia to further develop the leadership, management and technical competencies of staff.

- P-Cards, and other industry standard alternative processes, are not used to achieve savings, increase efficiency and productivity, and generate revenue.[19] To illustrate –

  o Purchase orders are required for all purchases, regardless of value,[20]

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[18] Embedded within the Human Resources webpage is a link to a *New-Hire Packet*, that describes the new-hire process and forms to be completed, and links to benefit information (also under new-hire information).

[19] P-Card utilization significantly improves cycle times for schools, decreases procurement transaction costs as compared to a purchase order, and provides for more localized flexibility. It allows procurement professionals to concentrate efforts on more complex purchases, significantly reduces accounts payable workload, and gives schools a shorter cycle time for these items. Increased P-Card spending can provide higher rebate revenues, which in turn can pay for the management of the program. There are trade-offs however. The decentralized nature of these purchases could have an impact on lost opportunity for savings and requires diligent oversight to prevent inappropriate use and spend analysis to identify contract savings opportunities. (Source: CGCS *Managing for Results*, 2017)

[20] The lowest value purchase order issued YTD was written on October 3, 2017, in the amount of forty-cents.

- o Procurement cost-efficiency is lost due to the district's reluctance to transition to and adopt a well-managed P-Card program, and

- o In 2015, the procurement department developed a viable business case to transition to P-Card usage, especially for purchases under $1,000, but the proposal gained little traction at that time. Exhibit 5 below illustrates potential transaction cost efficiencies (using conservative estimates)[21] for FY18 year-to-date purchase order activity.[22]

Exhibit 5. Comparing Estimated Transaction Costs - Purchase Orders vs. P-Cards

FY18 YTD Count of PO's at or Under $1,000		
Purchase Order Range	Count	Running Total
Zero to $20	663	663
$20.01 - $40	780	1,443
$40.01 - $60	893	2,336
$60.01 - $80	791	3,127
$80.01 - $100	753	3,880
$100.01 - $200	2,753	6,633
$200.01 - $300	1,753	8,386
$300.01 - $400	1,191	9,577
$100.01 - $500	1,109	10,686
$500.01 - $600	840	11,526
$600.01 - $700	662	12,188
$700.01 - $800	510	12,698
$800.01 - $900	554	13,252
$900.01 - $1,000	579	13,831

Comparison of Estimated YTD Transaction Costs	
Estimated Cost to Process a PO Transaction	$120.00
Number PO's YTD at or Under $1,000	13,831
Total Estimated Cost to Process Purchase Orders	$1,659,720
Estimated Cost to Process a P-Card Transaction	$25.00
Number of PO's YTD at or Under $1,000	13,831
Total Estimated Cost to Process P-Card	$345,775

Source: Data provided by the Richmond Public Schools Procurement Department and KPI reporting.

- The team found a limited sense of urgency in addressing issues and challenges that would enable departments to move forward and improve productivity. For example--

- o There has been no focus within the business and finance teams to work together and reapply for the *Certificate of Achievement for Excellence in Financial Reporting* from the Government Finance Officers Association of the United States and Canada (GFOA),

- o There was a lack of collaboration, shared ownership, and collective accountability in working toward common goals and strategies,

- o Departments suffer from inertia by "doing the same thing, in the same way, with the same results" without any sense of resolve to change, and

- o Employees "hunker down" to "get through the day" and "stay under the radar."

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[21] Conservative cost estimates were used for Exhibit 5. Although RPS reported in the last KPI survey that the procurement cost per purchase order to be $132.00, and the accounts payable cost per invoice to be $11.22, a flat-rate cost of $120.00 was used.

[22] Actual cost avoidance will vary due to implementation type, purchase review and audit infrastructure, and how dollars or staff are repurposed.

- It does not appear that RPS and the city have a current plan to address long-term funding needs for deferred and preventive maintenance of district properties.

- The best practice of conducting annual audits is deficient. For example, the team was told that the last audit for recovery of accounts payable errors (overpayments, duplicative payments, etc.) was conducted in 2016.

- There is a pervasive culture that the school district is viewed negatively. The team was told that even though salaries are competitive, RPS is not perceived as a preferred employer, which is reflected in the district's inability to recruit and retain highly-qualified employees in critical positions.

- No less than fifteen Richmond Public Schools audits, and inspector general investigations were conducted by the Richmond City Auditor in the last 11 years.[23] Multiple conditions identified in this review were also found in previous audits. Exhibit 6 below presents a listing of RPS audits and inspector general investigations.[24]

Exhibit 6. City of Richmond Audits and IG Investigations of RPS

Activity	Date	Number of Recommendations or Outcome	Number of Recommendations Implemented
Audit: Accounts Payable Division	May 18, 2015	17	Unknown
Audit: Workers' Compensation Program	August 18, 2014	10	Unknown
Audit: Nutrition Services	July 14, 2014	6	Unknown
Audit: Training and Development	July 14, 2014	4	Unknown
Audit: Transportation	May 19, 2014	17	Unknown
Audit: Purchasing Services	April 7, 2014	20	Unknown
Audit: Benefits	November 4, 2013	21	Unknown
Audit: Payroll	October 28, 2013	6	Unknown
Audit: Grants Management	August 13, 2009	22	Unknown
Audit: Information Technology	February 20, 2009	57	Unknown
Audit: Purchasing and Accounts Payable	April 2, 2008	102	Unknown
Audit: Efficiencies and Funding	June 2007	59	Unknown
IG Report: Computer Purchases	May 10, 2010	N/A	-
IG Report: Computer Purchases	October 22, 2010	N/A	-
IG Report: Embezzlement of Grant Funds	July 16, 2009	Guilty Plea in Federal Court	-

Source: City of Richmond, Virginia – City Auditor

- The team was unable to determine if any of the 27 recommendations from the August 2004 *School Efficiency Review: City of Richmond Public Schools Division*,[25] conducted by the Commonwealth of Virginia – Office of the Secretary of Finance, were acted upon. A complete listing of the 27 recommendations is presented in Attachment E.

- Although employee performance evaluations are generally issued annually, assessments are not tied to goals or accountabilities.

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[23] Source: http://www.ci.richmond.va.us/Auditor/reports.aspx#IG .
[24] The team requested an update on the status of the recommendations, but the request went unanswered.
[25] Source: http://www.doe.virginia.gov/school_finance/efficiency_reviews/richmond_city.pdf .

- The team noted an absence of focus on successful student outcomes, as evidenced by --

  o High school graduation rates are in the low 80 percent levels compared to the state average of 91 percent,

  o No mention was made by those interviewed that they were aware of what 21st-century education should look like in appropriately preparing students,

  o Little recognition by most interviewed of how their specific role and function supported the classroom, students, or student achievement.

- The district lacks a *Technology Steering Committee* to help direct or guide the planning, acquisition, and expenditure of funds for technologies that support district priorities.

Organization

- The span of control (fourteen direct reports)[26] of the Chief Operating Officer is too broad to be effective. Large spans of control at the executive level contribute to--

  o A lack of internal controls and checks and balances due to commingling of otherwise separate functions and duties,

  o A lack of efficiency and effectiveness,

  o The fostering of information islands and operational silos,

  o Negatively impacting processes, systems, business units, management styles, and

  o Communication breakdowns where employees cannot or do not interact with each other effectively.

- Several critical positions under the COO are vacant, including the Director, Process Improvement[27] and the Executive Director for Information Communications and Technology Services.[28]

- The revised COO organizational chart provided to the team does not appropriately distinguish between line and staff functions.[29]

- The elimination of the CFO position, the bifurcation of the financial and budget functions, the COO's lack of a finance background, and the lack of a single point of contact for financial management and oversight could jeopardize the appropriate development and monitoring of the district's financial condition and aligned fiduciary responsibilities.

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[26] Includes two executive office associates.

[27] This position is the critical driver to improved cross-functional collaboration and cooperation.

[28] In addition, the Chief Talent Officer (formally titled Executive Director of Human Resources) is also vacant.

[29] A line function or position has authority and responsibility for achieving the major goals of the organization. A staff function or position is a position whose primary purpose is providing specialized expertise and assistance to line positions.

- Several positions that report to the COO are undervalued or misaligned. For example –

  o The Manager, Maintenance, is undervalued at a manager level. The scope and mission-critical functions of facilities, operations and maintenance necessitates this position be moved-up to a director or executive director-level,

  o Information Communications and Technology Services is undervalued and misaligned in that current best practices recognize this function as an enterprise-wide strategic role reporting directly to the Superintendent,

  o The risk management function is misaligned in that risk management is an enterprise-level function that generally reports to someone in the Office of the Superintendent. The department lacks enough staff to mitigate potential risks that could negatively impact the district,

  o The internal audit function is misaligned in that the current reporting relationship represents an internal control issue as the independence of the function has the potential to be compromised. For independence and impartiality, the internal audit function generally reports to the school board. The internal audit activity must be free from interference in determining the scope of internal auditing, performing work, and communicating results and should be independent of those being audited.[30] RPS internal audit staffing levels have been reduced to two FTE's, which has significantly abridged its ability to appropriately and independently audit at an enterprise-level. Further, the Internal Auditor is not included in the distribution of the external audit reports,

  o The Instructional Grants Specialist position is misaligned in that the job description[31] states, in pertinent part, "Performs professional work in grant development, monitoring implementation of grant programs, including the impact of programs on student outcomes," and "Provides ongoing staff development and technical assistance to administrators, school-level teams and teachers to improve the instructional program and student outcomes in relation to grant program." These duties are more typically aligned with the Office of the Chief Academic Officer, not the Office of the Chief Operating Officer. If, however, the primary duties of this *specific* position involve fiscal oversight for grant monitoring and budget transactions, the appropriate placement for this position would be in finance, not a direct report to the Chief Operating Officer,

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[30] The Institute of Internal Auditor's International Professional Practices Framework (IPPF) recommends that a Chief Audit Executive report functionally to an organization's board and administratively to the organization's Chief Executive Officer or other appropriate executive. These reporting lines are meant to ensure that an auditor's work is independent, impartial, and objective so decision-makers can trust the audit's findings and recommendations. See: https://na.theiia.org/standards-guidance/Public%20Documents/IPPF-Standards-2017.pdf , page 4, and
 https://www.cgcs.org/cms/lib/DC00001581/Centricity/Domain/4/CGCS_InternalAudit_Report_final.pdf .
[31] Source:
https://www.rvaschools.net/cms/lib/VA02208089/Centricity/Domain/822/Instructional%20Grants%20%20Specialist.pdfhttps://www.rvaschools.net/cms/lib/VA02208089/Centricity/Domain/822/Instructional%20Grants%20%20Specialist.pdf .

- o The Pupil Personnel Services[32] function is misaligned in that this office, according to the current RPS budget book, ". . . provides leadership for home-based instruction, homebound instruction, and re-enrollment to make certain students receive the appropriate educational support as they transition between educational settings. Additionally, Pupil Personnel Services facilitates open enrollment and the development of the student code of conduct, also known as the *Student Code of Responsible Ethics.*"[33] With the exception of a few minor crossover duties (plans and coordinates student placement needs for classroom space with plant services, and transportation needs with the pupil transportation department), the vast majority of duties and performance expectations for this position are more typically aligned with student service functions, not the Office of the Chief Operating Officer.

- The district lacks a designated cybersecurity position to help prevent information breaches, equipment damage, overall network failures, and the potential for "hacking."

- The team saw no evidence that department organizational structures and workflows had been examined, and if staff and positions could be repurposed to achieve operational efficiencies and effectiveness. The team was also told of under-utilized staff members and poor delegation of work, which inhibits productivity.

- Job descriptions provided to the team did not have a date of issuance or revision printed on the document.

Operations

- The district's Enterprise Resource Planning (ERP) legacy software system is antiquated (25+ years old), highly customized, and highly inefficient.[34] To illustrate--

  - o To overcome many of the shortcomings of the current ERP software, the district relies on multiple third-party, stand-alone software systems, which do not fully integrate with each other or the ERP. For example–

    - Procurement utilizes several third-party applications to assist with bid solicitations, signature workflows, and contract management,

    - Budget uses a third-party application for budget development,

    - Employee timekeeping is tracked in a third-party application, and

    - Bar-coding software, used by property management, does not interface with the ERP system,

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[32]The team believes this position was incorrectly listed on the revised COO Organizational Chart as Manager, Pupil *Placement* Services.

[33] Source: Richmond Public Schools – School Board Approved FY2019 Budget Book, page 91.

[34] The district opted not to piggyback on the city's upgrade to a modern ERP system several years ago.

- o Operating procedures and workflow processes are unnecessarily complicated as staff must perform many manual, inefficient, and cumbersome paper processes that waste staff time and incur a high risk of error. Examples include--

    - Using a spreadsheet to manage position control,

    - Multiple manual processes are used for routine HR functions due to the district's utilizing only one of the HR modules in the ERP system,

    - Procurement staff members manually process orders from daily hard-copy printouts, as the ERP system is unable to handle this function electronically,

    - Grant accounting and management tracking is manually maintained in a spreadsheet,

    - Fixed-asset information must be manually entered into a spreadsheet,

  o There is no defined understanding of the utility and risks associated with the current ERP system. There is also a disconnect between ICTS staff, who see no problem with its continued use, and most of ERP system users, who consider the current software a significant risk and hindrance to productivity, and

  o The student activity accounting system has a history of problems reporting correct information on IRS 1099 forms.

- The team identified material internal-control weakness concerning payroll and purchase order approval. There was no formal process in place for directors, managers, or site administrators to formally certify/approve, electronically or by hard-copy, payroll or purchase orders. The absence of documented approval creates the potential for fraud, abuse, and a lack of accountability. Also--

  o The team identified several weaknesses in purchase-order practices and internal controls. Specifically--

    - The policy prohibiting split purchasing is not enforced,

    - Purchase orders under $1,000 (referred to internally as small purchase orders (SPO)) are not routed electronically to procurement for review to ensure compliance,

    - SPOs are not routinely or randomly audited for purchasing compliance, and

    - Purchase order numbers, regardless of the total purchase amount,[35] are created by the ERP system before review or approval and are available to the requisitioner and other system users. Displaying a purchase order number before procurement

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[35] Purchase orders over $1,000 require procurement department approval.

approval creates the potential for fraud and abuse. The team was told that schools and offices had provided vendors with purchase order numbers before procurement department approval had taken place.

- The district is not using their fund balance in a manner that would advance the interests of the district. Further--

  o There is a lack of clarity about what accounts have fund balances, and

  o There is an unresolved discrepancy in what the district and the city view as the "correct" remaining fund-balance amount. Exhibit 7 below presents fund balances for the last four years.

Exhibit 7. Richmond Public Schools Fund Balances (in millions)

	FY2014	FY2015	FY2016	FY2017
Beginning Fund Balance	$ 12.65	$ 10.96	$ 9.90	$ 16.09
Total Revenue	245.26	262.53	272.43	283.93
Total Expenditures	245.37	267.65	263.13	273.60
Excess (deficiency) of revenues over (under) expenditues	(0.11)	(5.13)	9.30	10.33
Transfers In/Out	(1.58)	(2.49)	(3.11)	(1.99)
Capital Leases	-	6.56	-	-
Net change in fund balances	(1.69)	(1.06)	6.19	8.33
Total Fund Balance	$ 10.96	$ 9.90	$ 16.09	$ 24.43

Source: Richmond Public Schools – Comprehensive Annual Financial Reports

- Although three-way match accounts payable documents are scanned into a stand-alone document management system, all hard copies of the scanned documents are unnecessarily retained and stored indefinitely.

- It was reported to the team that --

  o Accounting transactions associated with employee benefits have not always been recorded in a timely manner or accurately,

  o The reconciliation of accounts has not been completed on a regular basis,[36]

  o Some liability accounts maintain consistently high balances due to a lack of appropriate account reconciliation and potential data-entry errors, and

  o Insurance-related functions (e.g., workers compensation, property and casualty insurance, and employee benefits) are accounted for in the general fund vs. the best practice of accounting for these items in the internal service fund.

- During the districtwide payroll audit, paper checks were distributed to all employees. Several inconsistencies were found regarding employee work locations and paycheck locations. The team did not hear that the discrepancies had been resolved.

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[36] The team was told that HR has retained a veteran employee who is aggressively addressing the potential risks that could impact the district.

- The district may be vulnerable and at-risk due to the following conditions--

  o Insurance coverage limits may be inadequate to sufficiently protect the district and its physical assets and data assets,

  o A lack of accountability to ensure that safety issues at district sites that require repair are promptly remedied,[37] and

  o Annual building safety inspections are not taking place.

- There is a lack of accountability in the district's organizational structure that relates to grants administration as there is no single point of contact to ensure oversight responsibility. Also, while the 21 grants identified in the MOU receive high attention, the remaining (approximately) 40 grants receive less than appropriate attention.

- It was reported that the property management team does not consistently complete annual school property audits. Failure to complete annual audits could lead to increased loss of district assets. Further, when audits do occur, missing assets are merely noted in an email or police report, and then removed from the district's inventory list.

Performance Metrics and Comparisons

This portion of the management letter provides comparative data, from a variety of footnoted sources, on district spending and other metric comparisons that are commonly used to determine a district's spending priorities, staffing levels, and relative performance.[38] For example-

- Exhibit 8 below compares FY17 per pupil expenditures [39] and percent of total expenditures by activity[40] of the 25 largest school districts in Virginia.

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[37] This same condition was identified in the *Audit of: Richmond Public Schools Workers' Compensation Program,* conducted by the Richmond office of the City Auditor in 2014. The full report can be found at: http://www.ci.richmond.va.us/Auditor/documents/2015/2015-03_WorkersCompReport.pdf .

[38] The team must rely on the accuracy and consistency of the data reported by school districts when making comparisons.

[39] Source: http://www.doe.virginia.gov/statistics_reports/supts_annual_report/2016-17/index.shtml (Table 15).

[40] Source: http://www.apa.virginia.gov/data/download/local_government/comparative_cost/Cost17.xlsx (Exhibit C-6).

Exhibit 8. FY17 Per Pupil Expenditure and Expenditure Percentage by Activity

District	Membership	Per Pupil Expenditure	% of Total Expenditures For Instruction	% of Total Expenditures on Administration, Attendance & Health	% of Total Expenditures on Pupil Transportation	% of Total Expenditures on Operations & Maintenance	% of Total Expenditures on Food Srv. & Other Non-Inst Operations
Fairfax County/City	187,449	$14,897	79.15%	3.53%	5.12%	8.55%	3.66%
Prince William	89,577	$11,356	75.51%	4.44%	6.40%	8.48%	5.16%
Loudoun	79,063	$14,317	77.55%	3.57%	4.96%	11.37%	2.48%
Virginia Beach	68,738	$11,507	76.01%	3.15%	4.61%	12.70%	3.53%
Chesterfield	60,213	$9,892	77.95%	4.62%	5.71%	7.94%	3.77%
Henrico	51,229	$9,790	78.46%	3.12%	5.91%	8.54%	3.89%
Chesapeake	40,308	$11,265	77.27%	3.32%	7.17%	9.62%	2.60%
Norfolk	31,035	$11,686	74.18%	4.09%	3.84%	9.61%	8.27%
Newport News	28,682	$11,600	73.33%	5.89%	5.40%	10.21%	5.17%
Stafford	28,530	$10,533	73.45%	4.11%	4.62%	7.76%	10.06%
Arlington	26,333	$19,797	79.29%	4.43%	3.17%	7.75%	5.36%
Richmond	**24,714**	**$13,567**	**77.33%**	**5.15%**	**4.11%**	**8.16%**	**5.25%**
Spotsylvania	23,590	$10,873	75.98%	4.19%	7.32%	8.54%	3.89%
Hampton	20,185	$11,097	73.68%	8.78%	3.94%	8.40%	5.19%
Hanover	18,038	$10,004	75.28%	5.30%	5.01%	10.69%	3.72%
Alexandria	15,420	$17,533	75.03%	9.53%	3.67%	8.39%	3.37%
Portsmouth	14,377	$11,230	72.00%	5.50%	4.70%	9.50%	8.30%
Suffolk	14,257	$10,507	75.87%	3.91%	6.21%	9.03%	4.98%
Roanoke	14,114	$10,394	76.43%	3.13%	3.70%	9.08%	7.66%
Albemarle	13,802	$13,568	78.97%	4.15%	5.26%	8.68%	2.93%
Roanoke	13,590	$13,064	72.45%	7.50%	5.77%	8.51%	5.76%
Frederick	13,299	$11,823	78.55%	3.79%	5.49%	9.02%	3.10%
York	12,738	$10,346	74.93%	5.90%	5.85%	10.65%	2.67%
Williamsburg-James City	12,047	$11,341	72.22%	7.50%	6.78%	10.13%	3.37%
Rockingham	11,779	$11,423	74.08%	4.35%	6.66%	11.24%	3.67%
Highest Value		$19,797	79.29%	9.53%	7.32%	12.70%	10.06%
Lowest Value		$9,790	72.00%	3.12%	3.17%	7.75%	2.48%
Average		$12,136	75.80%	4.92%	5.25%	9.30%	4.71%

Source: Virginia Department of Education and Commonwealth of Virginia – Auditor of Public Accounts

- The team also reviewed RPS per student expenditures in several key financial categories using data from the U.S. Department of Education - National Center for Education Statistics (NCES).[41,42] NCES 2013-14 data (the most recent national financial data sets available at the time of the site visit) were used to compare RPS to other CGCS districts. In general, the results indicate that Richmond Public Schools ranked better than the CGCS adjusted median[43] in total expenditures per student, instructional expenditures per student, central office administration expenditures per student, and operations, business services and other expenditures per student. RPS ranked noticeably worse in school site administration expenditures per student. To illustrate--

    o RPS total expenditures, per student, was $13,395, compared to the Great City School median of $12,835 per student, which was slightly better than the CGCS adjusted median (see Exhibit 9),

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[41] Source: https://nces.ed.gov/. The NCES has an extensive array of data on every school district in the nation, including data on staffing levels by category and personnel expenditures.

[42] The team must rely on the accuracy of the data reported by school districts and states to NCES when making comparisons.

[43] The median of this group was calculated, and a ranking was assigned that corresponds to where that median would have ranked among the districts with membership of 15,000 students and over.
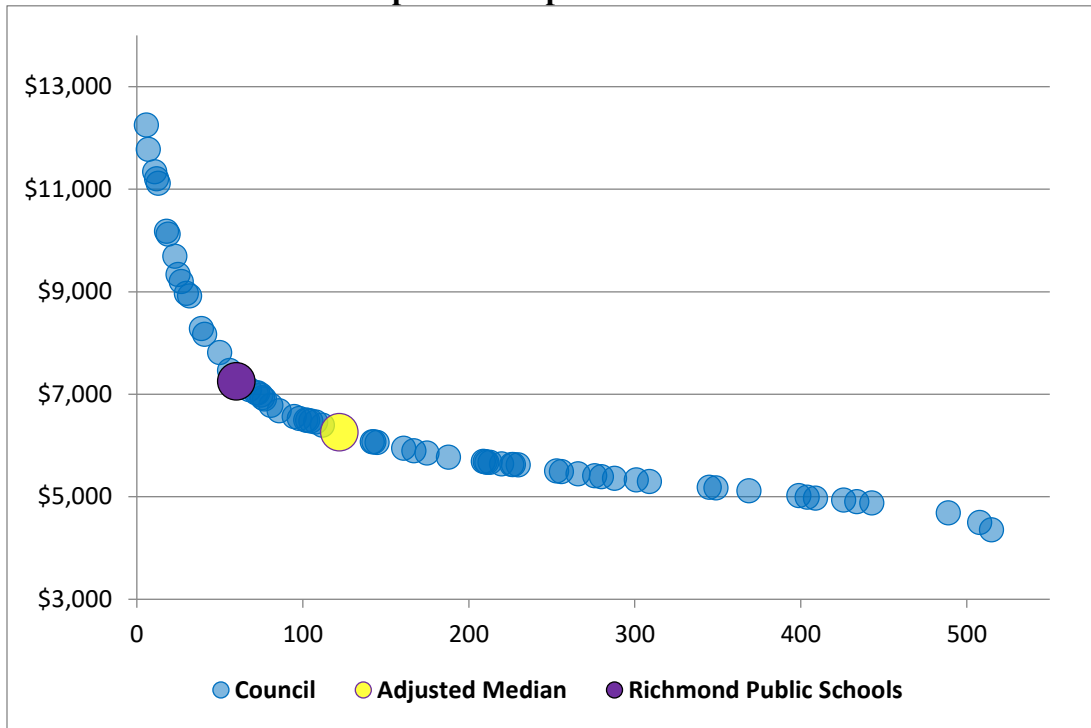
o RPS average instructional expenditure, per student, was $7,255 compared to the Great City School median of $6,262 per student, which was noticeably better than the CGCS adjusted median (see Exhibit 10),

o RPS school site administration expenditure, per student, was $738 compared to the Great City School median of $639 per student, which was noticeably worse than the CGCS adjusted median (see Exhibit 11),

o RPS central office administration expenditure, per student, was $84 compared to the Great City School median of $128 per student, which was noticeably better than the CGCS adjusted median (see Exhibit 12), and

o RPS operations, business services, and other expenditures, per student, was $5,317 compared to the Great City School median of $5,806 per student, which was somewhat better than the CGCS adjusted median (see Exhibit 13).

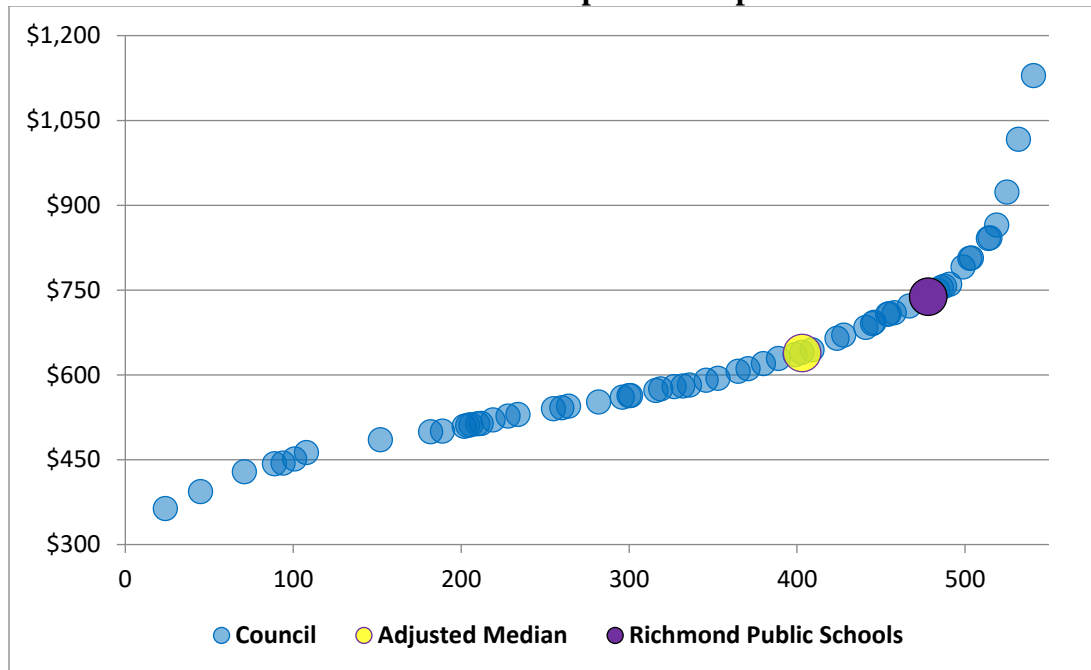**Exhibit 9. Total Expenditures per Student**
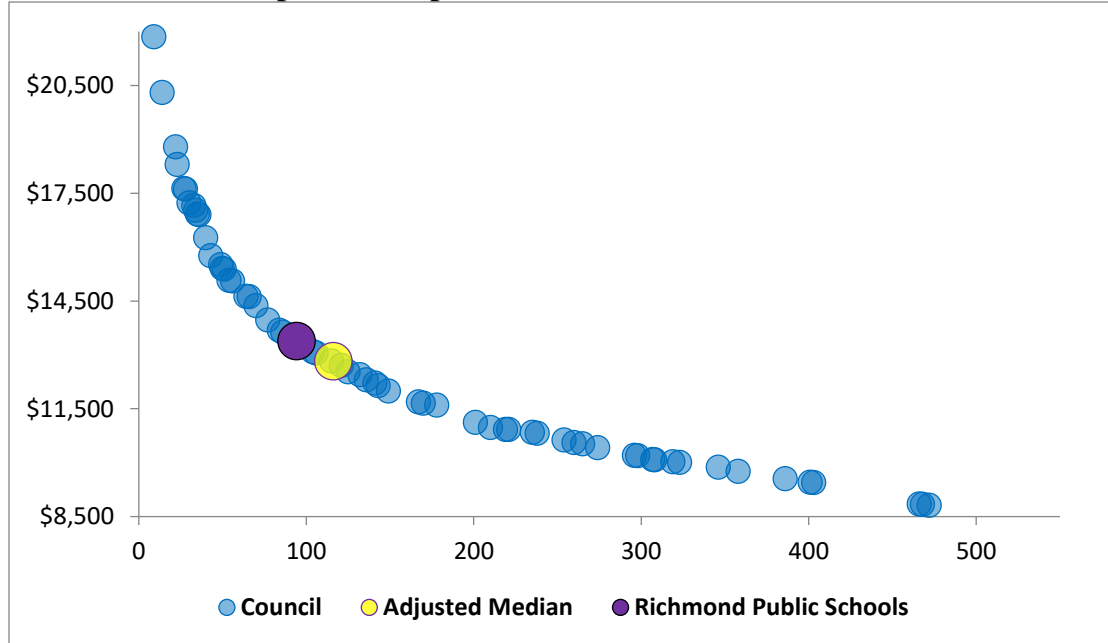
Y-axis=total expenditures per student; X-axis=ranking (a ranking to the left of the median is better) in relation to all Great City School districts in the nation. Note that each blue dot represents a Great City School district. RPS spent $13,395 per student; the median for the Great City Schools was $12,835 for total expenditures per student.

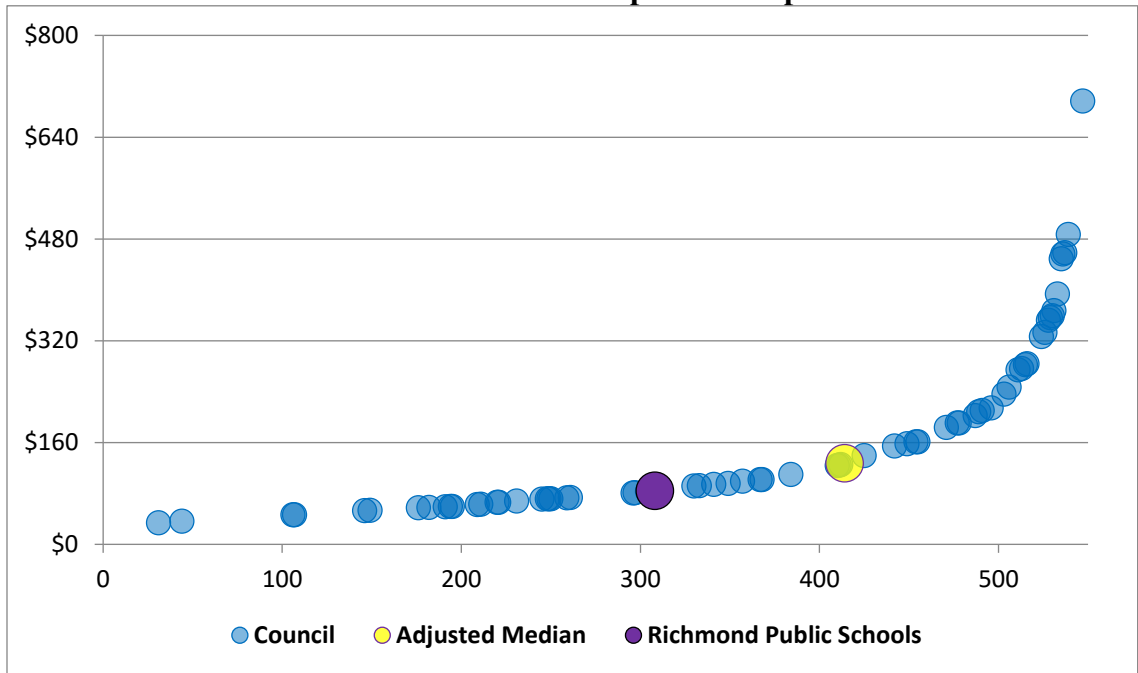**Exhibit 10. Instructional Expenditures per Student**

Y-axis=total instructional expenditures per student; X-axis=ranking (a ranking to the left of the median is better) in relation to all Great City School districts in the nation. Note that each blue dot represents a Great City School district. RPS spent $7,255 on instructional expenditures per student; the median for the Great City Schools was $6,262 for instructional expenditures per student.

Exhibit 11. School Site Administration Expenditures per Student

Y-axis=total school site administration expenditures per student; X-axis=ranking (a ranking to the left of the median is better) in relation to all Great City School districts in the nation. Note that each blue dot represents a Great City School district. RPS spent $738 on school administration expenditures per student; the median for the Great City Schools was $639 for school administration expenditures per student.

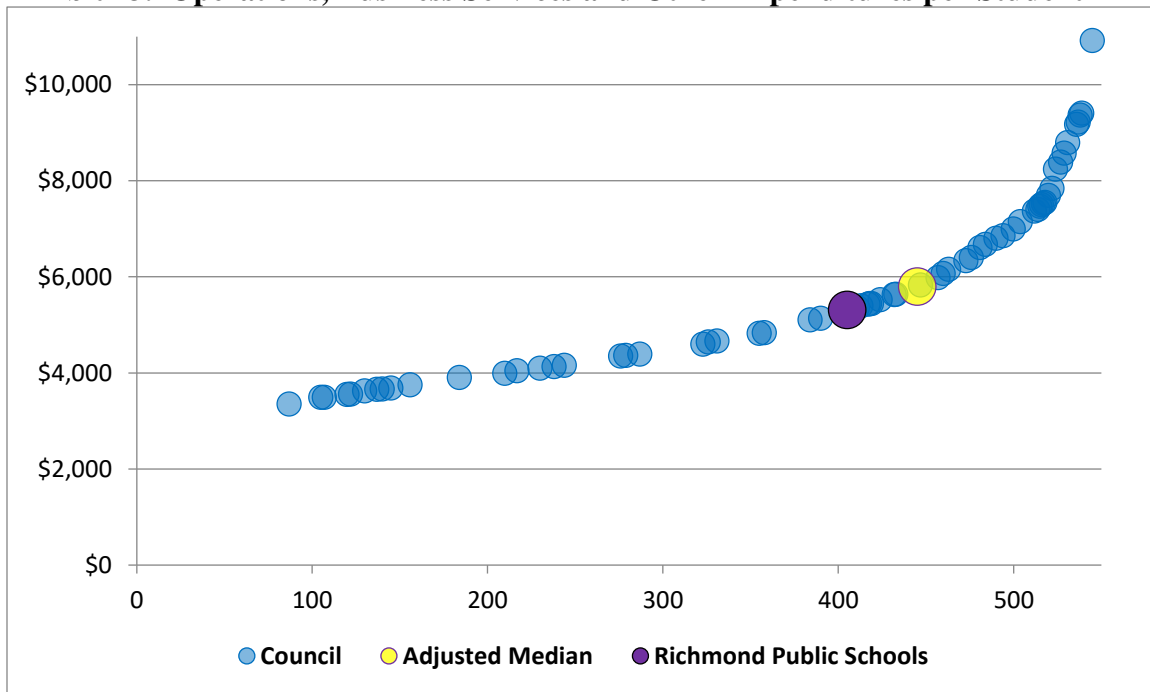**Exhibit 12. Central Office Administration Expenditures per Student**

Y-axis=total central office administration expenditures per student; X-axis=ranking (a ranking to the left of the median is better) in relation to all Great City School districts in the nation. Note that each blue dot represents a Great City School district. RPS spent $84 on general administration expenditures per student; the adjusted median for the Great City Schools was $128 for general administration expenditures per student.

Exhibit 13. Operations, Business Services and Other Expenditures per Student

Y-axis=total operations, business services and other expenditures per student; X-axis=ranking (a ranking to the left of the median is better) in relation to all Great City School districts in the nation. Note that each blue dot represents a Great City School district. RPS spent $5,317 on operations, business services and other expenditures per student; the adjusted median for the Great City Schools was $5,806 for operations, business services and other expenditures per student.

- Exhibit 14 below compares several categories of median *personnel* costs, per student, for all NCES reporting districts with membership of a minimum of 15,000 students, to all CGCS districts and the Richmond Public Schools.

Exhibit 14. Median Personnel Expenditures by Category

| Median Personnel Expenditures	15K+ Membership Districts (National)	Great City Schools	Richmond Public Schools
Total personnel expenditures per student	$7,431	$8,871	$10,404
Percentage of total	100.00%	100.00%	100.00%
Instructional personnel costs per student	$4,887	$5,742	$6,664
Percentage of total	65.76%	64.73%	64.05%
Operations, business services and other personnel costs per student	$1,974	$2,439	$3,008
Percentage of total	26.56%	27.49%	28.91%
School administration costs per student	$532	$614	$672
Percentage of total	7.16%	6.92%	6.46%
District administration costs per student	$38	$77	$60
Percentage of total	0.52%	0.86%	0.58%

Source: NCES Latest Financial Data Available (FY13-14)

- The team similarly reviewed current staffing levels (FTEs) of the Richmond Public Schools using NCES 2015-16 staffing data (the most recent federal data sets available at the time of the site visit), comparing RPS staffing levels with the median of other Great City Schools nationwide. In general, the results indicate that the Richmond Public Schools ranked well in student-to-administrator ratios, but RPS had fewer teachers, thus more students per teacher that would be expected for a district with its membership. For example--

  o RPS had approximately 7.76 students per total staff member, which matched the Great City School median of 7.76 students per total staff member (see Exhibit 15),

  o RPS had a smaller proportion of total staff members who were teachers than the median Great City School district, 46.67 percent vs. 49.74 percent, respectively (see Exhibit 16),

  o RPS had slightly more students per teacher than the median Great City School district, 16.63 vs. 15.55, respectively. In other words, RPS had somewhat fewer teachers for its enrollment than did the median Great City School district (see Exhibit 17),

  o RPS had more students per total central office administrative staff than the median Great City School district, 296.05 vs. 207.70, respectively. In other words, RPS had fewer district-level administrators for a district its size, scoring significantly better than the CGCS median (see Exhibit 18),

  o RPS had more students per school site administrative and support staff compared to the median Great City School district, 131.56 vs. 115.77, respectively. In other words,

RPS had fewer school site administrators and support staff for a district its size, scoring significantly better than the CGCS median (see Exhibit 19), and

o RPS had more students per combined school and central office administrative and support staff than the median Great City School, 91.09 vs. 70.38, respectively. In other words, RPS had significantly fewer such staff for a district its size, scoring significantly better than the CGCS median (see Exhibit 20).

Exhibit 15. Student to *Total* District Staff Ratio in Richmond Public Schools
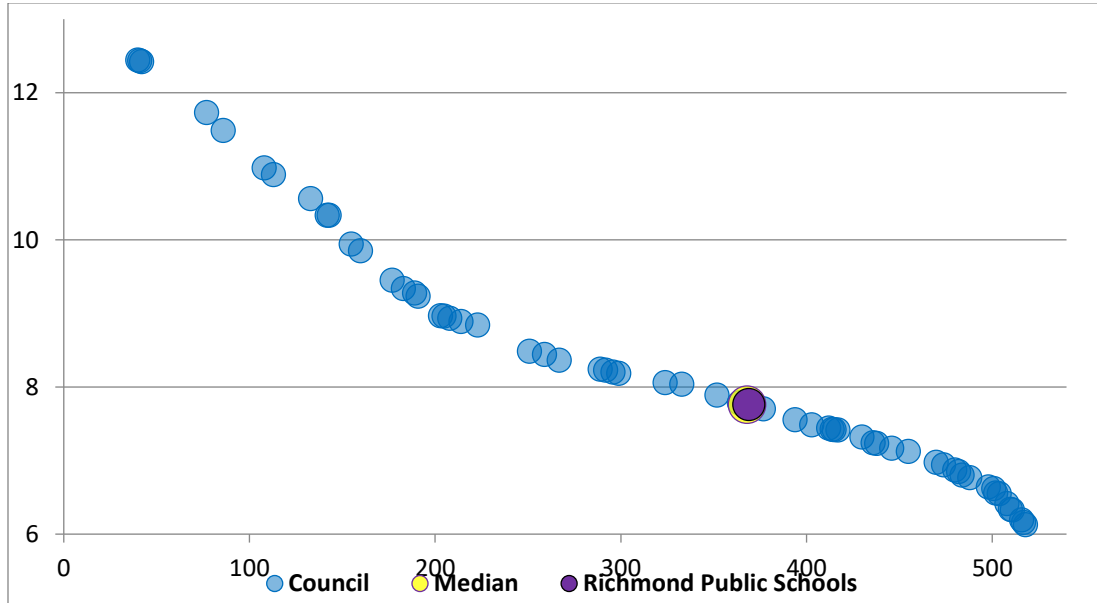
Y-axis=number of students to total district staff; X-axis=ranking (a ranking to the left of the median is better) in relation to all Great City School districts in the nation. Note that each blue dot represents a Great City School district. RPS had 7.76 students per staff member; the median for the Great City Schools was also 7.76 students per staff member.

Exhibit 16. Teachers as a Percentage of *Total* District Staff in Richmond Public Schools
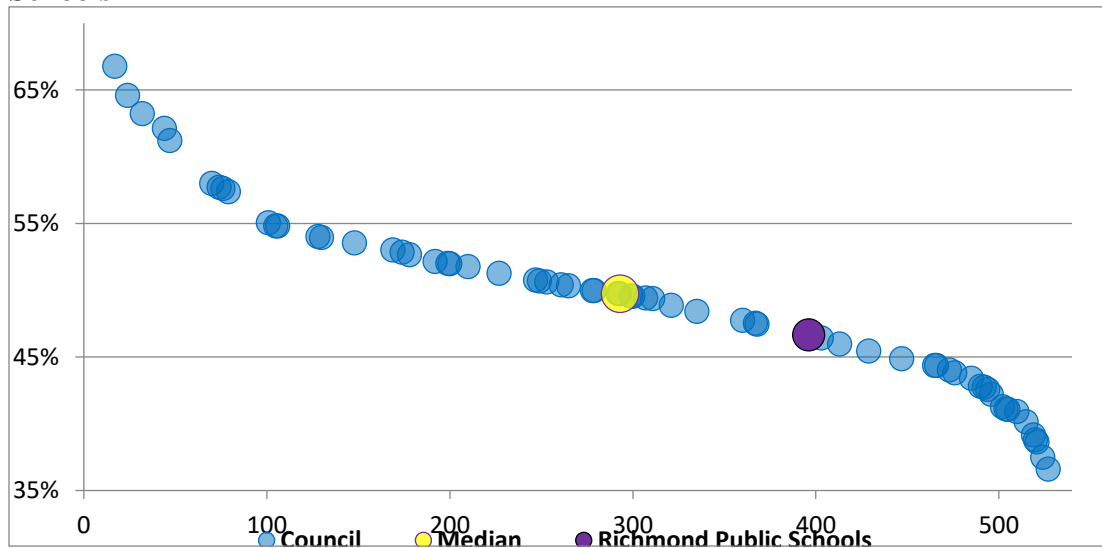
Y-axis=percent of total staff who were teachers; X-axis=ranking (a ranking to the left of the median is better) in relation to all Great City School districts in the nation. Note that each blue dot represents a Great City School district. Richmond's percentage of all staff who were teachers was 46.67 percent; the median for the Great City School districts was 49.74 percent.
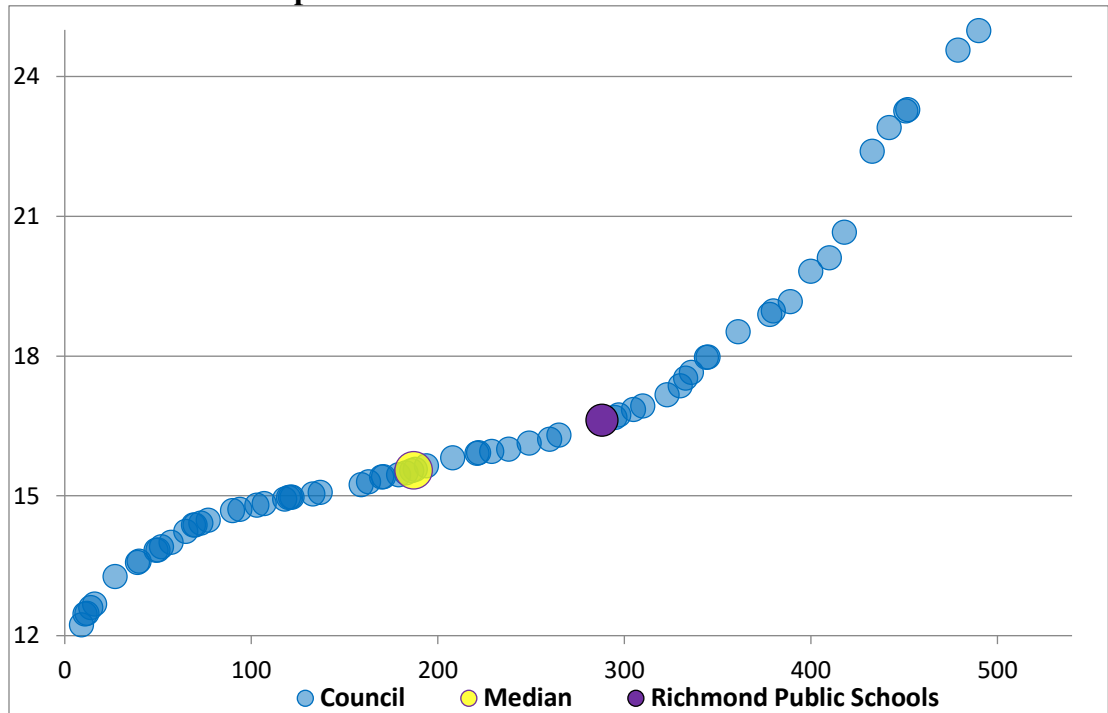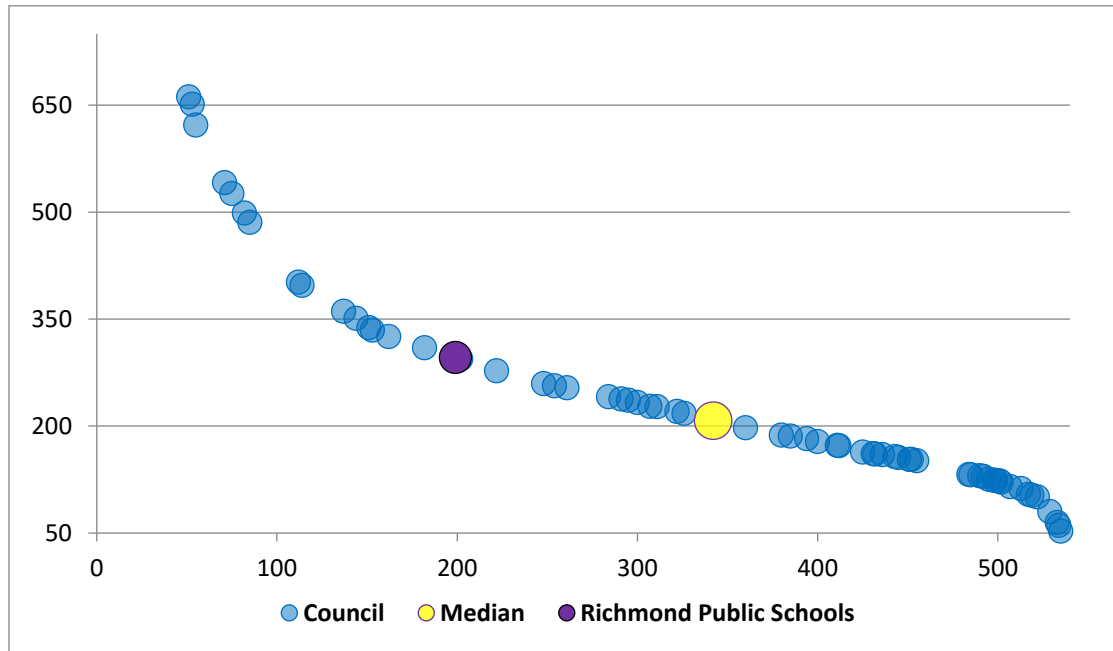
Exhibit 17. Students per Teacher in Richmond Public Schools

Y-axis=number of students to teachers; X-axis=ranking (a ranking to the left of the median is better) in relation to all Great City School districts in the nation. Note that each blue dot represents a Great City School district. Richmond had 16.63 students per teacher; the median for the Great City Schools was 15.55 students per teacher.

Exhibit 18. Students per *Central Office* Administrative and Support Staff in Richmond Public Schools

Y-axis=number of students per district-level administrator and support staff; X-axis=ranking (a ranking to the left of the median is the goal) in relation to all Great City School districts in the nation. Note that each blue dot represents a Great City School district. Richmond had 296.05 students per central office administrative and support staff; the median for the Great City Schools was 207.70 students per central office administrative and support staff.

Exhibit 19. Students per Total *School Site* Administrative and Support Staff in Richmond Public Schools

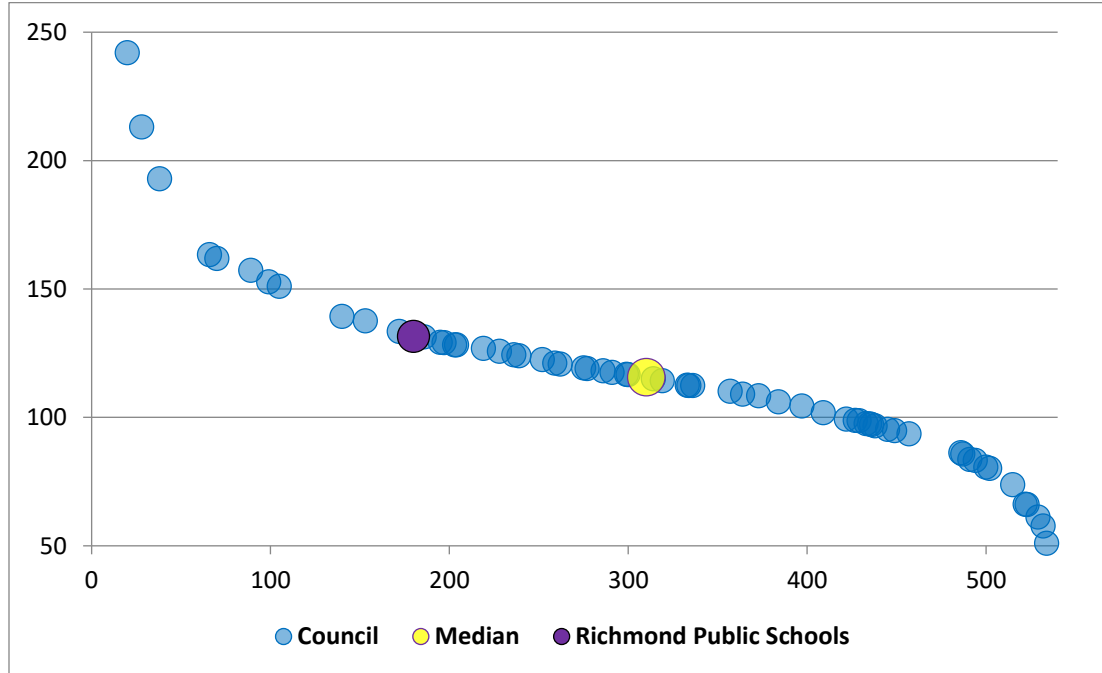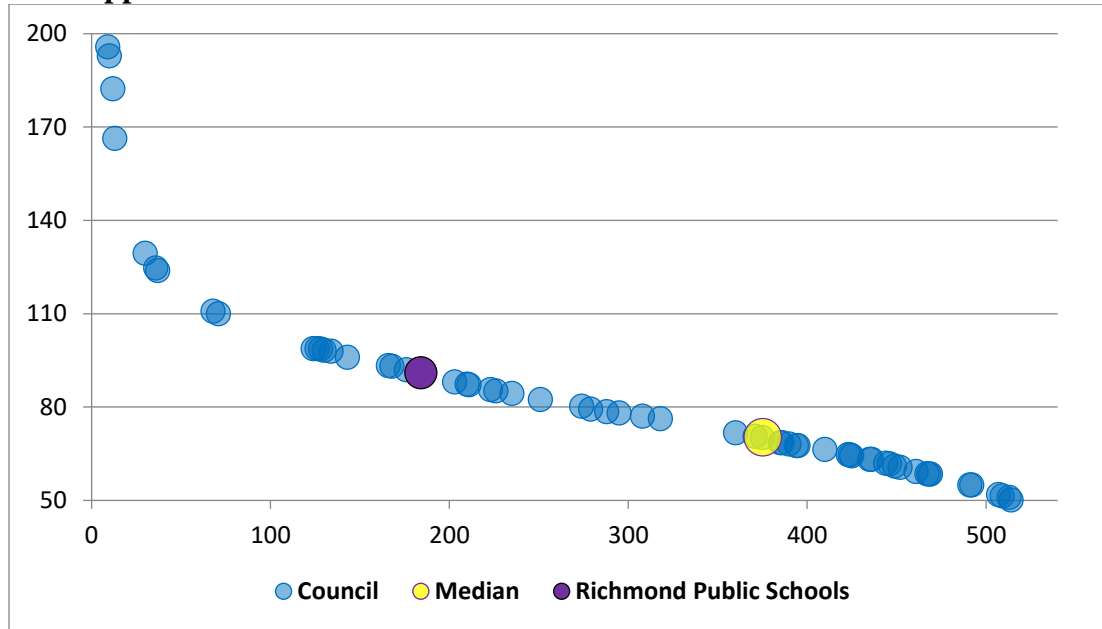Y-axis=number of students per school-based administrator and support staff; X-axis=ranking (a ranking to the left of the median is better) in relation to all Great City School districts in the nation. Note that each blue dot represents a Great City School district. Richmond had 131.56 students per school-based administrator and support staff; the median for the Great City Schools was 115.77 students per school-based administrator and support staff.

Exhibit 20. Students per *Combined* School and Central Office Administrative and Support Staff in Richmond Public Schools

Y-axis=number of students per combined school-based and central office administrative and support staff total; X-axis=ranking (a ranking to the left of the median is better) in relation to all Great City School districts in the nation. Note that each blue dot represents a Great City School district. Richmond had 91.09 students per combined school-based and central office administrative and support staff; the median for the Great City Schools was 70.38 students per combined school-based and central office administrator and support staff.

- The team also examined 2015-16 NCES staffing data for school districts within the state of Virginia.[44] Similar to the charts above, RPS ranked positively in all categories except staff percentage of teachers (ranked poorly), and students per teacher (ranked very poorly --128 out of 133 districts), and when compared against all other reporting districts in the state. A complete display of Virginia charts can be found in Attachment F.

- Exhibits 21-31 compare RPS self-reported data with other CGCS urban school districts in multiple key performance measures across various disciplines. All KPI exhibits below compare RPS data with CGCS national median scores of member districts.[45] The exhibits also note whether RPS scored in the best quartile or worst quartile among all CGCS districts reporting data.

Exhibit 21. Various CGCS Cash Management KPI's

Key Performance Indicator Cash Management	Richmond Public Schools	CGCS National Median	Note
Investment Earnings per $100K Revenue	$6	$165	**Worst Quartile**
Investment Earnings as Percent of Cash/Investment Equity	1.32%	0.56%	
Cash/Investment Equity per $100K Revenue	$434.45	$28,240	**Worst Quartile**

Source: CGCS KPI Project

Exhibit 22. Various CGCS Accounts Payable KPI's

Key Performance Indicator Accounts Payable	Richmond Public Schools	CGCS National Median	Note
AP Cost per $100K Revenue	$122.13	$43.85	**Worst Quartile**
AP Cost per Invoice	$11.22	$5.35	**Worst Quartile**
Invoices Processed per FTE per Month	618	1,076	
Invoices Past Due at Time of Payment	1.5%	15.42%	
Payments Voided	3.1%	0.72%	**Worst Quartile**

Source: CGCS KPI Project

Exhibit 23. Various CGCS Compensation KPI's

Key Performance Indicator Compensation	Richmond Public Schools	CGCS National Median	Note
Pay Checks Processed per FTE per Month	1,803	1,887	
Payroll Cost per $100K Spend	$159	$141	
Payroll Cost per Pay Check	$3.70	$3.32	
Pay Checks - Errors per 10K Payments	17.6	16.4	
Payroll Staff - Overtime Hours per FTE	38.3	15.6	
W-2 Correction Rate (W-2c)	0.967%	0.023%	**Worst Quartile**
Pay Checks - Direct Deposits	99.8%	98.0%	**Best Quartile**

Source: CGCS KPI Project

[44]One hundred thirty-three Virginia districts submitted enough data to make valid comparisons.
[45] Source: 2015-2016 CGCS *KPI Report*. This is the latest data available; 2016-2017 data will not become available until October 2018.

Exhibit 24. Various CGCS Financial Management KPI's

Key Performance Indicator **Financial Management**	Richmond Public Schools	CGCS National Median	Note
Expenditures Efficiency - Adopted Budget as Percent of Actual	85.5%	100.7%	
Revenues Efficiency - Adopted Budget as Percent of Actual	83.1%	95.8%	
Expenditures Efficiency - Final Budget as Percent of Actual	86.4%	102.5%	
Revenues Efficiency - Final Budget as Percent of Actual	83.9%	100.0%	

Source: CGCS KPI Project

Exhibit 25. Various CGCS Grants Management KPI's

Key Performance Indicator **Grants Management**	Richmond Public Schools	CGCS National Median	Note
Grant Funds as Percent of Total Budget	14.4%	11.6%	
Grant Funds - Percent State	7.1%	9.6%	
Grant Funds - Percent Local/Private	0.89%	4.21%	
Grant Funds - Percent Federal	92.10%	82.85%	

Source: CGCS KPI Project

Exhibit 26. Various CGCS Procurement KPI's

Key Performance Indicator **Procurement**	Richmond Public Schools	CGCS National Median	Note
Procurement Cost per Purchase Order	$132	$60	**Worst Quartile**
Procurement Costs per $100K Revenue	$201	$102	**Worst Quartile**
Procurement Savings Ratio	1.9%	3.2%	
Strategic Sourcing Ratio	0.0%	17.4%	**Worst Quartile**
Competitive Procurements Ratio	84.6%	81.7%	
Cooperative Purchasing Ratio	22.4%	9.3%	
Procurement Acquisition Lead Time (PALT) for Request for Proposals	50	98	**Best Quartile**
PALT for Invitations for Bids	30	64	**Best Quartile**
PALT for Informal Solicitations	50	6	**Worst Quartile**
Procurement Staff with Professional Certificate	50%	15%	**Best Quartile**

Source: CGCS KPI Project

Exhibit 27. Various CGCS Risk Management KPI's

Key Performance Indicator **Risk Management**	Richmond Public Schools	CGCS National Median	Note
Cost of Risk per Student	$82	$74	
Workers' Compensation Cost per $100K Payroll Spend	$688	$735	
Workers' Compensation Cost per Employee	$312	$357	
Workers' Compensation Lost Work Days per 1,000 Employees	143	185	
Competitive Procurements Ratio	84.6%	81.7%	
Liability Claims - Percent Litigated	20%	7.9%	**Worst Quartile**
Liability Claims per 1,000 Students	0.84	1.0	
Liability Cost per Student	$6	$14	**Best Quartile**
Workers' Compensation Claims per 1,000 Employees	38	50	
Workplace Incidents per 1,000 Employees	44	59	

Source: CGCS KPI Project

Exhibit 28. Various CGCS Food Services KPI's

Key Performance Indicator **Food Services**	Richmond Public Schools	CGCS National Median	Note
Breakfast Participation Rate (Meal Sites)	50.3%	38.7%	
Breakfast Participation Rate (Districtwide)	68.1%	38.4%	**Best Quartile**
Breakfast F/RP Participation Rate	66.5%	48.5%	**Best Quartile**
Lunch Participation Rate (Meal Sites)	69.2%	63.4%	
Lunch Participation Rate (Districtwide)	93.7%	66.7%	**Best Quartile**
Lunch F/RP Participation Rate	91.5%	81.8%	**Best Quartile**
Cost per Meal	$2.43	$3.50	**Best Quartile**
Food Cost per Meal	$1.81	$1.65	
Fund Balance as Percent of Revenue	12.8%	19.4%	
Total Costs as Percent of Revenue	69.4%	94.6%	**Best Quartile**
Food Cost Per Revenue	46.9%	42.4%	**Worst Quartile**
Labor Costs per Revenue	13.5%	38.0%	**Best Quartile**
Meals per Labor Hours	13.1	16.6	**Worst Quartile**
USDA Commodities - Percent of Total Revenue	3.9%	5.9%	**Worst Quartile**

Source: CGCS KPI Project

Exhibit 29. Various CGCS Transportation KPI's

Key Performance Indicator **Transportation**	Richmond Public Schools	CGCS National Median	Note
Bus Fleet - Average Age of Fleet	12.3	8.0	**Worst Quartile**
Cost per Mile Operated	$4.29	$4.71	
Cost per Rider	$840	$947	
Cost per Bus	$42,979	$57,917	**Best Quartile**
Accidents - Miles Between Accidents	77,654	44,276	**Best Quartile**
Accidents - Miles Between Preventable Accidents	172,956	92,591	**Best Quartile**
Bus Fleet- Daily Buses as Percent of Total Buses	52%	86%	**Worst Quartile**
Daily Ride Time - General Education	43 min	30 min	
Daily Ride Time - SWD Students	16 min	40 min	**Best Quartile**

Source: CGCS KPI Project

Exhibit 30. Various CGCS Information Technology KPI's

Key Performance Indicator **Information Technology**	Richmond Public Schools	CGCS National Median	Note
Devices - Average Age of Computers	4.36 yrs.	3.61 yrs.	**Worst Quartile**
Devices - Computers per Employee	0.51	1.04	**Worst Quartile**
Devices per Student	0.80	0.67	**Best Quartile**
Devices - Advanced Presentation Devices per Teacher	1.96	2.05	
IT Spending Percent of District Budget	1.94%	2.10%	
IT Spending per Student	$273	$244	
Network - Bandwidth per Student	334.1 Mbit/s	78.3 Mbit/s	**Best Quartile**
Support - Break/Fix Staffing Cost per Ticket	$61	$76.60	
Support - Help Desk Call Abandonment Rate	23.7%	9.5%	**Worst Quartile**
Support - Help Desk Staffing Cost per Ticket	$5.80	$22.10	**Best Quartile**
System Cost - Business Systems Cost per Employee	$215	$212	
System Cost - Instructional Systems Cost per Student	$12.50	$21.70	

Source: CGCS KPI Project

Exhibit 31. Various Maintenance and Operations KPI's

Key Performance Indicator **Maintenance and Operations**	Richmond Public Schools	CGCS National Median	Note
No Data Submitted			

Source: CGCS KPI Project

Recommendations

The CGCS Strategic Support Team developed the following recommendations[46] to improve the business and financial operations of the Richmond Public Schools:

1. Prioritize the focus of *all* staff on how their roles and functions support the district's efforts to reach and maintain 100 percent accreditation for the Richmond Public Schools.

2. Accelerate the recruitment and onboarding of proven executives to fill all key vacancies and newly recommended positions identified in this management letter. As staff positions are filled, department leaders reporting to the COO should establish compelling department visions and identify, develop, and articulate department priorities that support the RPS Mission, Core Values, and Strategic Plan, when developed. These priorities should include--

   a. The collaborative development of department objectives that articulate and embrace a clear direction aligned with the school board and superintendent's strategic plan and goals,

   b. Setting appropriate benchmarks, performance plans, goals, and expectations that ensure empowerment and accountability across teams and departments,

   c. The development of realistic five-year department strategic plans that are focused on *customer needs*. The plans, to be developed with the participation of staff and other stakeholders, should include quantifiable goals, performance measures, accountabilities, targets, metrics, and timelines. The plan should be refreshed annually,

   d. The transition to a data-driven organization and culture that relies upon fact-based and analysis-centric justifications for decisions, including the use of modern automated systems, tools, and techniques such as --

      i. Defined performance measures, including KPIs and industry best practices and standards for all primary functions of each department, including manager and supervisor accountability for achieving these measures,

      ii. Cost-benefit analysis, risk assessment, and business-case justifications for proposed initiatives, organizational changes, and significant procurements to continually move departments forward, and

   iii. Root-cause analysis and corrective action plans to address operational issues.

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[46] Recommendations are not listed in any specific order or priority.

    e. The design of strategies to reduce, and ultimately eliminate, any KPI results that put RPS in the "worst quartile" range.

3. Develop or hire leaders who will lead by example to champion knowledge sharing and collaboration. Ensure regular staff meetings take place at each level with specific agendas, documented minutes of discussions, decisions, and follow-up activities, so employees know-

    a. The district's and their department's goals and objectives and how they will be achieved,

    b. That interdepartmental collaboration is taking place with all appropriate departments and stakeholders at the table,[47]

    c. How personnel will be held accountable and evaluated using performance-monitoring metrics,

    d. That managers and supervisors are held responsible for ensuring that information and feedback is disseminated up-and-down and side-to-side within departments, and

    e. That employee feedback and suggestions are welcomed and considered, so team members know there is an ongoing departmental process-improvement program to encourage innovation.

4. Collaborate with appropriate departments to produce and distribute (or make available online) an employee handbook for all district employees. This handbook should include, at a minimum, information on employee rights and responsibilities, fringe benefits, general working requirements (workdays, leave policies, holidays, etc.), personnel evaluation process, compensation policies, and code of ethics.

5. Consider adopting GFOA and ASBO[48] budgeting and reporting standards and applying for their certificates of excellence.

6. Reorganize the Office of the Chief Operating Officer to establish appropriate separations of duties and responsibilities, and to optimize efficiency, effectiveness, improve internal communication, eliminate silos, and promote clear lines of authority and accountability. Exhibit 32 below illustrates a potential high-level functional reorganization. Under this organization, the Chief Operating Officer's span of control is reduced, permitting increased departmental oversight, goal setting, and focus on streamlining systems and workflows throughout the organization. Based on current best practices, the core functions of the office should be reorganized or changed as follows --

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[47] An example of interdepartmental collaboration would be inviting appropriate Information Communication & Technology Services staff to relevant facilities construction planning meetings to ensure technology and other infrastructure needs are appropriately addressed in the early planning stages.
[48] American Association of School Business Officials.

Exhibit 32. Office of the Chief Operating Officer Functional Organization
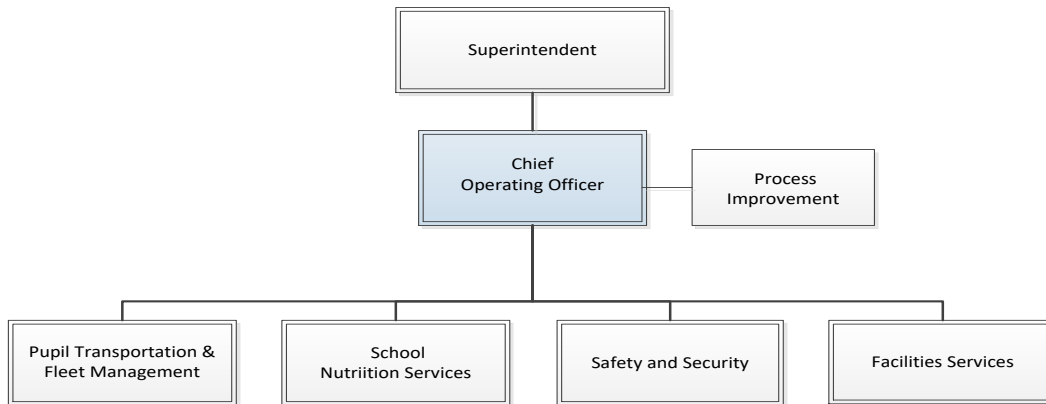
Source: CGCS Review Team

a. Pupil Transportation and Fleet Management, School Nutrition Services, and Facilities Services (formally Maintenance) should continue to report as line functions to the COO,

b. Security and Safety should return as a direct report to the COO,

c. The Office of Process Improvement should continue to report to the COO, but change from a line function to a staff function,

d. The current Budget and Planning Department and the current Finance Department should be merged into a *Financial Services Department,* led by an executive director or chief-level position reporting to the Office of the Superintendent,

e. The Information Communication & Technology Services position should be upgraded to the chief-level and be transferred to a new enterprise-level line position in the Office of the Superintendent,

f. The Procurement and Property Management function should be transferred to the new Financial Services Department,

g. The current Risk Management function should be transferred to a new enterprise-level staff position in the Office of the Superintendent,

h. The current Manager, Maintenance position should be upgraded to a Director or Executive Director-level position,

i. The current Internal Audit function should be transferred to the school board to establish independence from operational influence,

j. The Instructional Grants Office should be transferred, depending on the emphasis of the duties, to a component of the Office of the Chief Academic Officer, or to the new Financial Services Department if most of the work is budget monitoring and facilitating budget transfers,

    k. The Pupil Personnel Services function should be transferred back to Student Services, and

    l. Ensure that individuals placed in leadership positions in the new functional organization have the appropriate skills, expertise, experience, and ongoing training to be successful. Changes to job descriptions to support the reorganization may be necessary.

7. Collaborate with the Office of the Chief Talent Officer in reviewing and updating job titles and job descriptions to provide a more realistic portrayal of duties, responsibilities, and expectations. Add date of issuance or revision on all job descriptions.

8. Develop business cases that incorporate accurate costs, benchmarks, goals, cost-benefit analysis, return on investment (ROI) analysis, risk assessments, total cost of ownership (TCO) analysis, reasonable implementation timelines, and other appropriate analytical tools, for, at a minimum, the following activities--

    a. Investing in a modern, fully integrated, ERP system. Solicit proposals from proven vendors or consultants that have broad experience in building business cases for the implementation of new ERP systems.[49] Assign a well-represented, cross-functional "project team" to work with the selected vendor, and

    b. Updating the 2015 P-Card proposal with current program administrative costs, anticipated savings, and rebate-income estimates. Develop a strategic rollout approach, in phases and user types, to carefully monitor systems for potential abuse and fraud. Examine the benefit, if any, of using an imprest account in concert with P-Cards, and identify new financial technology (FinTech) available to improve processes and activities relating to low-value purchases. Prepare a presentation for the COO, the Superintendent, and ultimately the Board of Education, with business-case justifications, recommendations, and proposed timelines.

9. Examine all department practices and procedures for a *customer service* focus. Evaluate and revise as necessary, with the goal of streamlining and simplifying operations and incorporating best practices. Disseminate, or post on the district's intranet, documented administrative processes and procedures, for all functions and processes, to all department staff.

10. Establish, as a best practice,[50] an Audit Committee composed of School Board members and community leaders with experience in accounting, finance, or auditing and empower them with the following responsibilities—

    a. Reviewing and approving the Internal Auditor's annual work plan based on a risk assessment of district operations,

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[49] Additional guidance and training on implementing ERP projects can be found online, including at the GFOA website under the training tab, training schedule link.

[50] See the 2017 CGCS publication, *Internal Auditing in the Great City Schools*, which can be found at this link: https://www.cgcs.org/cms/lib/DC00001581/Centricity/Domain/4/CGCS_InternalAudit_Report_final.pdf .

    b. Reviewing and commenting on all internal and external audit reports,

    c. Reviewing and commenting on all interim and annual financial reports,

    d. Establishing a direct reporting relationship of the internal auditor to the School Board's Audit Committee,

    e. Strengthening the district's internal audit function by augmenting the office with additional experienced professional personnel,

    f. Employing an outside independent firm (or the augmented internal audit unit) to conduct a comprehensive review and evaluation of internal control issues identified in this review and ensure that best practices are in place throughout the district, and

    g. Prioritizing interim reviews of departments, offices, and schools with a history of audit problems and issues found in this review.

11. Monitor turnover rates, establish exit interview protocols for employees who voluntarily separate from RPS, and identify and track the causes of why employees are leaving. Survey all employees or create focus groups across all departments to identify reasons why the district is often perceived as a non-desirable employer. Convene a task force with parent, teacher, and administrator representatives, the Office of the Chief Talent Officer staff, Office of Communications and Media Relations staff, and stakeholders as appropriate, to review the data to catalog opportunities to make or recommend changes in policy, practices, and culture.

12. Implement, across all departments, programs to measure customer satisfaction of services provided using surveys and focus groups to identify and act on areas of concern. Use this input to establish future priorities and training opportunities. Additionally, develop a web-based customer satisfaction report where school principals can provide the Chief Operating Officer with a monthly assessment of services received.

13. Institute or strengthen financial practices and reporting to include, but not limited to--

    a. Budgets aligned to annual district and department goals and priorities,

    b. The development of a three to five-year strategic budget plan that includes the gradual spending down of the district's ending fund balances to more reasonable levels,

    c. Explanatory narratives and projections of year-end balances,

    d. Establishing an investment committee that includes outside treasury professionals,

    e. Rigorous evaluations of continuing programs in the ongoing budget,

    f. The regular reconciliation of all accounts,

    g. The timely and accurate accounting of transactions associated with employee benefits,

h. Creating a single point of contact for fiscal matters relating to grants administration and the tracking of all (approximately 61) grants,

i. Liability account balance limits, and

j. Insurance-related functions (e.g., workers compensation, property and casualty insurance, and employee benefits) and best practice fund accounting.

14. Develop succession planning and cross-training within all departments to ensure knowledge transfer and the orderly transition of responsibilities. Avoid creating organizational dependence on any individual by designing workflow sharing and cross-training to ensure continuity of service in the event of employee unavailability or absenteeism.

15. Convene a team of appropriate stakeholders from the Office of the Chief Talent Officer and financial services to clarify and document the district's position-control process. This documentation should include flowcharts and identify who "owns" each step in the process. Strengthen the position-control process by limiting the creation of positions to appropriate staff within the Finance Services Department. Establish expiration dates in the position control system for grant-funded and other limited-term positions and consider the value-add a position-control review committee might bring to the process.

16. Chart and evaluate all recommendations from the audits prepared by the Office of the Richmond City Auditor, and the Commonwealth of Virginia – Office of the Secretary of Finance *Efficiency Study*, that has not been fully implemented. From these lists --

a. Prepare an analysis for each remaining recommendation, with applicable costs, if any, and timelines for implementation,

b. Prepare a presentation for the COO and Superintendent with recommendations, and

c. Finalize a priority for implementation and assign project owners to move the recommendations forward.

17. Invest in creating a cybersecurity position and recruiting a highly-qualified and certified[51] cybersecurity professional.

18. Create a *Technology Steering Committee* to help direct or guide the standardization, planning, acquisition, and expenditure of funds for technologies that support district priorities.

19. Invest in creating staff development programs that provide opportunities for new and current employees at all levels to enhance their skills, create capacity, increase promotability, learn industry best practices, participate in professional organizations, and visit peer districts to examine different approaches to solving similar challenges facing RPS.

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[51] Security certifications include Certified Information Systems Security Professional (CISSP) and Certified Information Security Manager (CISM).

20. Initiate a comprehensive staffing study of all department units to ensure all functions are staffed appropriately. Evaluate current organizational structures and workflows to determine if staff could be repurposed to achieve operational efficiencies and effectiveness.

21. Conduct a comprehensive review of district vulnerabilities and design an action plan to address --

    a. Insurance coverage limits,

    b. Annual building safety inspections not taking place, and

    c. The frequency of safety-related repairs not being promptly addressed.

ATTACHMENT A. STRATEGIC SUPPORT TEAM

Robert Carlson

Robert Carlson is Director of Management Services for the Council of the Great City Schools. In that capacity, he provides Strategic Support Teams and manages operational reviews for superintendents and senior managers; convenes annual meetings of Chief Financial Officers, Chief Operating Officers, Transportation Directors, and Chief Information Officers and Technology Directors; fields hundreds of requests for management information; and has developed and maintains a Web-based management library. Prior to joining the Council, Dr. Carlson was an executive assistant in the Office of the Superintendent of the District of Columbia Public Schools. He holds doctoral, and a master's degree in administration from The Catholic University of America; a B.A. degree in political science from Ohio Wesleyan University; and has done advanced graduate work in political science at Syracuse University and the State Universities of New York.

David M. Palmer

David Palmer, Deputy Director (retired), Los Angeles Unified School District (LAUSD), is a forty-year veteran of school business operations administration. Mr. Palmer's executive responsibilities included the management and oversight of operations, strategic planning and execution, budget development and oversight, and contract administration. Mr. Palmer oversaw the design and implementation of performance standards, benchmarks and accountabilities for staff and advised the Council of Great City Schools on the *Key Performance Indicator* project. Mr. Palmer was also an instructor in the School Business Management Certificate Program at the University of Southern California. After retirement, Mr. Palmer continued working with LAUSD as a professional expert providing leadership in the areas of grievance resolution, and guiding administrators on contract interpretation and employee disciplinary matters. Mr. Palmer also advised the LAUSD Office of Labor Relations on negotiation strategy and impacts on proposed contract language changes. Mr. Palmer currently provides consulting services to school districts and other governmental agencies and is a very active member of the Council's Strategic Support Teams.

Gary Appenfelder

Gary Appenfelder served as the Director of Purchasing and Ethics for the Metropolitan Nashville Public Schools for over seven years. Prior to that, Mr. Appenfelder had over 30 years of experience in private industry Procurement, Supply Chain, and Operations Management with a variety of world-leading companies such as Texas Instruments, Koch Industries, and Cray Research. He is a graduate of the U.S. Naval Academy and served his country for nine years as a U.S. Marine Corps jet pilot. Since 2014 he has served as facilitator for the CGCS Procurement Directors' collaborative sessions and led the process to author and publish the CGCS White Paper on Best Practices in K-12 Procurement.

Tom Ciesynski

Tom Ciesynski was appointed as the Chief Financial Officer for the Washoe County School District (WCSD), the second largest school district in the State of Nevada with approximately 64,000 students, in August 2013 and retired in November 2017 after 26 years with the WCSD. Prior to serving as CFO, he served as the Chief Accountant for WCSD for nineteen years after being hired in 1991 as a Senior Accountant. During his time with the District, Mr. Ciesynski has worked with and supervised all aspects of the District's financial operations including the implementation of the existing Enterprise Resource Planning (ERP) system as well as working on legislative matters for over twenty years. Prior to coming to WCSD, Mr. Ciesynski served as the Assistant Controller for Sparks Family Hospital in Sparks Nevada, a subsidiary of Universal Health Services. Mr. Ciesynski obtained is certified public accountant's designation having passed all four parts of the exam in his first attempt and working for the international accounting firm Ernst & Young in Sacramento, California. He holds a Bachelor's degree in Business Administration from the University of Nevada-Reno with high academic standing. He is a member of the American Institute of Certified Public Accountants (AICPA), the Association of School Business Officials (ASBO), the Government Finance Officers Association (GFOA), and the Northern Nevada Association of Government Accountants. He also participates with the Council of Great City Schools whose members include the largest school districts in the United States. In 2016, Mr. Ciesynski was appointed to the Committee on Local Government Finance for the State of Nevada representing the Nevada Association of School Boards, where he is still a member.

Sabrena Harris

Sabrena Harris currently serves as the Director of Budget Development for Charlotte-Mecklenburg Schools (CMS) in Charlotte, North Carolina. CMS is the 2nd largest school district in North Carolina with over 147,000 students. Sabrena started her career in public schools as an internal auditor with Norfolk Public Schools before assuming the position as Senior Coordinator in Budget. Sabrena holds a Bachelor of Science degree in Business from Norfolk State University in Norfolk, Virginia, an MBA from Averett University in Danville, Virginia and has earned the certification as a Certified Internal Auditor with the Institute of Internal Auditors. In 2015, Sabrena has also served as a participant on the Council for the Great City Schools' Urban School Executive Program for aspiring public school finance leaders. She is a U.S. Army veteran and served in Saudi Arabia during Desert Shield/Storm.

Rhonda R. Ingram

Rhonda Ingram is the Chief Financial & Operations Officer for Norfolk Public Schools in the city of Norfolk, Virginia. Norfolk Public Schools is an urban district serving approximately 32,000 students which makes it the eighth largest school district in Virginia. With over 25 years of financial experience in K-12 public education in Virginia, Rhonda has been with Norfolk Public Schools for nine years. There she has leadership responsibility for the district's business functions of Payroll, Accounting, Purchasing, Budget Development and Business Systems Compliance. She also has under her purview Facilities Management, Transportation, School Nutrition and Risk Management on the Operations side. Prior to joining Norfolk Public Schools, she served as Director of Budget & Finance for Newport News Public Schools and as Budget Analyst for Hampton City Public Schools. She also has four years of experience in financial reporting in the

banking industry. She completed the Council of Great City Schools' Urban School Executives (C'USE) Program and has participated in the Council's Reviews of Financial Operations of urban school districts. Mrs. Ingram received her Bachelor of Science degree in Business Administration with an emphasis in Accounting from Old Dominion University.   She is a Certified Public Accountant and a member of the Government Finance Officers Association (GFOA), the Virginia Government Finance Officers Association (VGFOA), the Virginia Association of School Business Officials (VASBO) and the Virginia Society of Certified Public Accountants (VSCPA).

Donald Kennedy

Donald Kennedy is the Chief Financial and Administrative Officer for the Charleston County School District in South Carolina, a district serving approximately 50,000 students in urban, suburban, and rural environments. He has worked extensively in urban school districts throughout the country, having served during his career as CFO for Baltimore City Public Schools, CFO for Boston Public Schools, Chief Operations Officer for the Bridgeport, Connecticut School District, and Chief Financial and Operations Officer for Seattle Public Schools. In these roles Mr. Kennedy has had leadership responsibility for school districts' business functions of Finance, Human Resources, Procurement, Information Technology, Capital Building Program, Facility Services, School Support Services, Planning and Enrollment, and other business functions. Mr. Kennedy also serves as a volunteer peer review consultant for the Council of the Great City Schools. In this role he, along with senior managers from urban school districts from across the country, conduct operational, financial, and organizational reviews of the nation's urban school districts and recommends strategies to assist the districts' leadership achieve greater efficiencies and effectiveness. Mr. Kennedy has a B.S. degree in Accounting from Newberry College in Newberry, SC, an M.A. in Organizational Design from Seattle University, and a Certified Public Accountant certificate from the state of Alabama. Prior to entering public service Mr. Kennedy worked for the Boeing Company and Science Applications International Corporation in various financial management positions and served as a commissioned officer in the U.S. Air Force.

Gretchen Saunders

Gretchen Saunders was appointed as the Chief Financial Officer for the Hillsborough County School District (HCSD), the third largest school district in the State of Florida with approximately 213,000 students. In January 2005, prior to becoming CFO, she served as the General Manager for Budget, Cash Management & Federal Finance for two years. Prior to that she held leadership positions in Special Projects and Payroll. During her time with the District, Ms. Saunders has worked with and supervised all aspects of the District's financial operations including the implementation of the existing Enterprise Resource Planning (ERP) system as well as working on legislative matters for over twenty years. Prior to coming to HCPS, Ms. Saunders served as the Assistant Finance Officer for the Hardee County School District in Wauchula, Florida. Ms. Saunders obtained a Master of Science in Administration from Central Michigan University and a bachelor's degree in Business from Ferris State University. She is a member of the Association of School Business Officials (ASBO), the Government Finance Officers Association (GFOA), the State of Florida Finance Council and the Florida School Finance Officers Association. She also participates with the Council of Great City Schools whose members include the largest school districts in the United States.

ATTACHMENT B. WORKING AGENDA

CGCS Strategic Support/Technical Assistance Team
Finance Review
Richmond Public Schools
June 5-8, 2018

Contact: Michelle Hudacsko
Chief of Staff
Email: mhudacsko@rvaschools.net

Subject to Change as Required

Tuesday, June 5	**Group Team Arrival** Omni Richmond 100 S. 12th Street 804-344-7000	
6:15	**Team to Meet in Hotel Lobby**	
6:30	**Dinner Meeting** TBD	**Jason Kamras** Superintendent **Darin Simmons** Chief Operating Officer **Others** (TBD)
Wednesday, June 6		
7:00 - 7:45	Team Continental Breakfast 301 North Ninth Street	
8:00 - 8:45	**Team Interviews**	**Wanda Payne** Director, Finance **Anissa Foster** Senior Accountant
9:00 - 9:45	**Team Interview**	**Lynn Bragga** Director, Budget & Planning
10:00 - 10:45	**Team Interview**	**Sonya Howell**

		Accounting Manager, Finance Operations **Jeanette Johnson** Senior Accountant
11:00 - 11:45	**Team Interview**	**Nishawn Lee** Accounting Manager, General Ledger & Report

12:00 - 1:00	Working Luncheon	

1:00 - 1:45	**Team Interview**	**Charles Ward** Director, Procurement & Property Management
2:00 - 2:30	**Team Interview**	**Jacqueline Stubbs** Auditor, Internal Audit
2:45 - 3:15	**Team Interview**	**Elsie Jarmon** Coordinator, Risk Management
4:00 - 4:45	**Team Interview**	**Shannon McCall** Instructional Grants Specialist

5:00 p.m.	Group Team Discussion of Work Plan	

Thursday, June 7

7:00 - 7:45	Team Continental Breakfast 301 North Ninth Street	
8:00 - 8:45	**Team Interviews**	**Kavansa Gardner** Executive Director, Information Communications & Technology Services **Cassandra Harris** Manager, Operations Support Services **MoniqueYates** Manager, Data Systems & Decision Support Systems
9:00 - 9:45	**Team Interviews**	**Mark Pasier** Interim Director, Human Resources **Alyson Davis** Manager, Compensation
10:00 - 10:45	**Team Interview**	**Angela Anderson** Senior Budget Analyst
11:00 – 11:45		TBD

12:00 - 1:00 p.m.	Working Luncheon	

1:00 - 1:30	**Team Interviews**	**Randy Good**

		Systems Programmer Analyst **Michael Walton** Senior Systems Analyst
	Team Interview	**Shaunta Henderson** **Sarah Shertenlieb** Procurement Officers
1:45 - 2:15	**Team Interviews**	**Clara Curbelo** Payroll Technician Administrator **Angela Foster** Payroll Technician
2:30 - 3:15	**Team Interviews**	**Kisha Clark** Staff Accountant, Accounts Payable **Cynthia Herndon** Accounts Payable, Technician Administrator
	Team Interview	**Damone Harris** Supervisor, Property Management
3:30 - 4:30	**Team Interviews**	**TBD**

Group Team Discussion of Work Plan for Balance of Site Visit

Friday, June 8

7:00 - 7:30	Team Continental Breakfast 301 North Ninth Street	
7:30 – 12:00 .	**Team Working Meeting**	**Synthesis of Findings & Recommendations**
12:00 - 1:00	**Team Working Luncheon**	**Jason Kamras** Superintendent **Ohers (TBD)**
	Adjourn	

ATTACHMENT C. DISTRICT PERSONNEL INTERVIEWED

- Jason Kamras, Superintendent
- Darin Simmons, Chief Operation Officer
- Wanda Payne, Director, Finance
- Anissa Foster, Senior Accountant
- Lynn Bragga, Director, Budget & Planning
- Sonya Howell, Accounting Manager, Finance Operations
- Jeanette Johnson, Senior Accountant
- Nishawn Lee, Accounting Manager, General Ledger & Report
- Charles Ward, Director, Procurement & Property Management
- Jacqueline Stubbs, Auditor, Internal Audit
- Elsie Jarmon, Coordinator, Risk Management
- Shannon McCall, Instructional Grants Specialist
- Cassandra Harris, Manager, Operations Support Services
- Monique Yates, Manager, Data Systems & Decision Support Systems
- Mark Pasier, Interim Director, Human Resources
- Alyson Davis, Manager, Compensation
- Angela Anderson, Senior Budget Analyst
- Shaunta Henderson, Procurement Officer
- Sarah Shertenlieb, Procurement Officer
- Clara Curbelo, Payroll Technician Administrator
- Angela Foster, Payroll Technician
- Kisha Clark, Staff Accountant, Accounts Payable
- Cynthia Herndon, Accounts Payable, Technician Administrator
- Damone Harris, Supervisor, Property Management
- Randy Good, Systems Programmer Analyst
- Michael Walton, Senior Systems Analyst

ATTACHMENT D. DOCUMENTS REVIEWED

- Position Descriptions:
  - Accounting Manager – Finance Operations
  - Accounting Manager – General Ledger and Reporting
  - Accounts Payable Technician I
  - Accounts Payable Technician II
  - Administrative Office Associate
  - Budget Planning Analyst
  - Director of Finance
  - Director of Budget & Planning
  - Executive Office Associate I
  - Financial Analyst
  - Fiscal Associate II
  - Payroll Technician I
  - Payroll Technician II
  - Senior Accountant
  - Senior Accountant – Finance Operations
  - Senior Accountant – Operations
  - Senior Budget Planning Analyst
  - Staff Accountant – Accounts Payable
  - Staff Accountant – General Ledger and Reporting
  - Staff Accountant – Payroll
- Richmond Public Schools – Comprehensive Annual Financial Reports:
  - Fiscal Year Ending June 30, 2017
  - Fiscal Year Ending June 30, 2016
  - Fiscal Year Ending June 30, 2015
- Richmond Public Schools - School Board Approved, FY2019 Budget
- Richmond Public Schools - School Board Adopted Budget Books:
  - FY 2017-2018
  - FY 2016-2017
- Budget vs. Obligation Reports:
  - FY2018 – Organization 3101, Finance Department, May 30, 2018
  - FY2017 – Organization 3101, Finance Department, June 30, 2017
  - FY2016 – Organization 3101, Finance Department, June 30, 2016
- RPS 2017-2018 Budget vs. Obligation for June 30, 2017
- RPS 2017-2018 Budget vs. Obligation for April 30, 2018
- Richmond Public Schools - Position Control Listing, dated May 18, 2018
- Various Versions of Organizational Charts
- Reconciliation of Total Cash Receipts and Disbursements SAF Cash Audit FY2017
- State Grants Expiring May 31, 2018 Status Report
- State Grants Expiring June 30, 2018 Status Report
- Processes and Procedures: RPS Funds Selected for OSI Review and Approval, dated June 6, 2018
- RPS FY2018-2019 Budget Calendar

- Ordinance No. 2015-55
- Ordinance No. 2018-060
- Commonwealth of Virginia, Office of the Secretary of Finance: School Efficiency Review: City of Richmond Public School Division, dated August 23, 2004
- Virginia Department of Education – Superintendent's Annual Report 2016-2017
  - Membership
  - Number of Days Taught, ADA, ADM
  - Disbursements by Division
  - Distribution of State Funds
  - Sources of Financial Support for Expenditures, Total Expenditures for Operations and Total Per Pupil Expenditures for Operations
- Commonwealth of Virginia – Auditor of Public Accounts, dated April 27, 2018
  - Comparative Report of Local Government Revenues and Expenditures, for fiscal year ended June 30, 2017
- Virginia Board of Education – Memorandum of Understanding, dated August 16, 2017
- RPS Procurement Department Year-to-Date Spend Report, dated June 6, 2018
- RPS Procurement Department External Purchasing Order Processing Cost Reduction Plan, dated December 2, 2015
- RPS Total Enrollment and Projections, dated June 12, 2018
- Office of the Richmond City Auditor:
  - Audits of the Richmond Public Schools:
    - Accounts Payable, dated May 18, 2015
    - Workers' Compensation Program, dated August 18, 2014
    - Nutrition Services, dated July 14, 2014
    - Training and Development, dated July 14, 2014
    - Transportation, dated May 19, 2014
    - Purchasing Services, dated April 7, 2014
    - Benefits, dated November 4, 2013
    - Payroll, dated October 28, 2013
    - Grants Management, 12 Months Ended June 30, 2007, dated August 13, 2009
    - Department of Information Technology, dated February 20, 2009
    - Purchasing and Accounts Payable, dated April 2, 2008
    - Efficiencies and Funding, dated June 2007
    - Computer Purchases by Richmond Public Schools, dated May 10, 2010
  - Computer Purchases by Richmond Public Schools – II, dated October 22, 2010
  - Investigation of Embezzlement of Funds from a Federal Grant of Richmond Public Schools, dated July 16, 2009
  - Richmond Public Schools Audit Responses, *Comprehensive List of Recommendations,* approved by the School Board on March 19, 2007
  - Richmond Public Schools Audit Transmittal, *Executive Summary Responses to the City Auditor's Draft Audit Report of Richmond Public Schools*, Approved by the School Board on March 19, 2007
- RPS Educational Technology Plan 2016-2018
- Balance Sheet Account Support Data (spreadsheet)

ATTACHMENT E. RECOMMENDATIONS - SCHOOL EFFICIENCY REVIEW (AUGUST 2004)

Recommendation 1	The school board may wish to reaffirm its role and procedures in dealing with operational, disciplinary, and personnel matters within the schools and the central office. This will safeguard its role as final level of appeal and increase accountability for proper operations within the administration. The board may also wish to revisit VSBA-provided training on board governance.
Recommendation 2	RPS should work to improve its web site and to keep it updated daily. The division staff responsible for the web site should examine other major school division websites to see what types of content and formatting should be added to the RPS web site. In July RPS released a re-formatted website that improved many of these areas of concern, but not all.
Recommendation 3	RPS should increase the use of voicemail among division staff. The division should create a clear policy about its use and discipline any staff member who uses voice mail to avoid parents or other members of the public.
Recommendation 4	All sections within the school division including the special education section working as an inclusive team can resolve issues and elevate the efficiency of the school division. Project planning, project leadership and accountability, and project management are key factors to the success of a project. The division may wish to consider reviewing the status of the online IEP project and ensure that a project leader has been assigned, timelines developed and other requirements met to ensure the success of the online IEP project.
Recommendation 5	The board should take immediate action to remove classified employees from the appeals process intended for teachers. The parallel appeals process designed for classified employees is more than adequate to protect the rights of employees without causing endless delays at taxpayer expense. Furthermore, the appeals process for classified employees (section 12.05.9 of the RPS Administrative Procedures) does not require actions by the board on internal non-teacher personnel issues.
Recommendation 6	The division should implement, within the next two years, a division-wide personnel audit. This audit will match each person with a position and a clear position description and will examine the role of this position in the support of the educational mission of the division. The division can either use external consultants or a senior management team to conduct this review.
Recommendation 7	If the division and city are not able to afford the cost of implementing the renovation / building schedule in the Plan, then they should work together to determine what level of renovation / new construction is affordable. The school division leadership should then submit to the board a list of projects, with associated costs, in priority order. The board should review this priority list, make any changes it deems necessary, and approve a realistic plan so that the division can move forward.

| Recommendation 8	The school division may wish to review and analyze the account coding and processing of invoices to ensure accuracy in the classification of expenditures not only in the Superintendent's annual Report but also in the division's accounting records and financial statements.
Recommendation 9	The school division may wish to analyze the business practice of employing painters and at the same time expending significant dollars for paint contractors.
Recommendation 10	The RPS should strongly consider forming a Rebuild America partnership. The officials from this program estimate that RPS should be able to save as much as 25 percent of utility costs based on the age and condition of some of the schools. A conservative estimate would be savings of 10-20 percent, based on changes to behavior, changes to current settings at the schools, and implementation of suggestions for all the schools including the renovations. Using a very conservative 15% savings assumption, this creates potential annual savings in utility costs of $754,947 (although Rebuild America suggests the annual savings could reasonable be as high as $1,258,000.)
Recommendation 11	RPS staff should make a good faith effort to collect as much as possible for lost or damaged textbooks. Students who are unable to pay cannot be compelled to do so. However, students who habitually lose books and are unable to pay should be required to perform public service at the schools as compensation. In the same way that students who damage other school property are made to pay.
Recommendation 12	The Department of Education reports that the Board of Education is considering opening the regulations related to the recovery of lost textbooks so that they can be updated and revised. If the board edits these regulations, then thought should be given to the value of textbooks lost or damaged statewide on an annual basis and the lack of means that a school division must deal with this issue. While children who cannot afford a book cannot be made to pay, some options are available that could help solve the problem.
Recommendation 13	The school division may wish to present a summary schedule of all budget funds available including the special funds within the first ten pages of the budget document. Adding an "executive summary" section to the division's budget document will provide the reader a condensed version of the budget's content and the major issues of the budget. The intent of an executive summary is to provide the significant issues to the reader. The school division may wish to review as examples the budget formats of the Norfolk City School Budget and the Roanoke County School Budget, both of which use executive summaries, and in which the reader will find a complete breakdown of all funds available to the school division within the first 10 pages.

Recommendation 14	The division should comply with The Code of Virginia for requirements for payment of goods and services (2.2-4352. *Prompt payment of bills by localities*). The division should develop procedures that provide the required information to demonstrate compliance with prompt pay and the division should design and produce reports that track the prompt payment statistics, perhaps monthly. Once a tracking mechanism has been implemented the division should report its prompt pay percentage to the Superintendent each month and to the Board on an annual basis. The school division should set a target goal for prompt pay; an example would be to pay 95% of invoices within 30 days of receipt of the good or service. Once a goal has been established the division should compare its prompt pay percentage to the goal each month and then look for ways to reach that goal. The division should perform an analysis of its current accounts payable processing procedures, identifying problem areas, developing, or revising procedures to improve compliance, designating staff responsibility and accountability for implementing the procedures, and establishing a reasonable timeframe for implementation.
Recommendation 15	RPS should change its accounts payable process so that it is able to pay all its bills on time. The division should seek late payments refunded by the City Public Works office. If the division cannot ensure that its payments will be on time, then it needs to work with its utilities and other creditors to explain the situation and possible have its deadline lengthened or late fees waived.
Recommendation 16	The division may wish to verify and update its tax-exempt status and provide the necessary documentation to its vendors so that the vendors will not include taxes on invoices. Further, the division may wish to provide updated training as to the tax- exempt status of the division to its staff.
Recommendation 17	The division may wish to review its accounting policies and procedures. The division may find it helpful to perform a position audit and perform a functional analysis. A workflow assessment may also provide insight as to the overall organizational structure and demonstrate areas of efficiencies to be obtained through reorganization of the Financial & Operations division.
Recommendation 18	The division may wish to also consider consolidation of certain financial and operational functions with the City of Richmond. The teamwork and relationship between the school division and the city will help eliminate duplicative efforts while augmenting efficiencies and generating the value-added benefits of participating in a joint effort. Joint financial systems are recognized as best practices by the Joint Legislative Audit and Review Commission (JLARC) on its website: School Division Best Practices for Support Services.

Recommendation 19	The school division may wish to follow-up with the city and the website for the Qualified Zone Academy Bonds to help ensure that the Richmond Public Schools can secure additional QZAB funds if and when they are authorized by Congress
Recommendation 20	The city indicated that its debt policy is based on sound financial management and helps ensure that the city maintains its financial credit rating. While the city should be praised for having a fiscally responsible debt policy, it is important for all parties to understand that policy's impact on RPS. The school division has very large infrastructure improvement needs and these cannot be met with the current level of debt allocated to the school division under the city's policy. Since the school division appears unlikely to receive additional debt authorization, the division's leadership must prioritize what capital projects are most critical. The school division may wish to further prioritize the recommendations of the Facilities Master Plan and to work jointly with the city to resolve the needs of the school division while meeting the constraints of the city's debt policy and capacity.
Recommendation 21	The Purchasing Division should review the items that DGS suggests might be less expensive to obtain through the state contract and change the source for those items where savings might be obtained. The total possible annual savings if RPS purchased every item possible off state contract is $18,400, based on 203 purchases. However, RPS should continually review its prices against those available on state contracts.
Recommendation 22	The current Transportation Director has proposed several reforms. The Board and Superintendent should work together to encourage change in the way things are done in the transportation department. The phased reforms proposed by the Transportation Director can help solve many of the department's problems, but they will require the support of the school division's leadership to make them reality.
Recommendation 23	Under the new state contract for the purchase of school buses, school divisions can combine their orders (as long as they are for buses by the same manufacturer) to receive volume discounts in the contract. A group of school divisions in the Tidewater area is currently preparing to combine efforts to place a large volume order through this contract. This volume price break will result in savings of $2,500 per bus for these school divisions. RPS should explore the option of combining efforts with other Region I members – or any school divisions in Virginia that seek to purchase the same make of school buses that RPS seeks to purchase. In the last three years, RPS purchased 40 new school buses. <u>If purchased in bulk with other Region 1 members, RPS may have yielded savings of $100,000</u>. This recommendation could be taken one step further into other related areas such as tire and fuel purchases. The potential savings realized

	through leveraged buying can be abundant if a concerted effort is made by all school divisions to be willing to combine efforts as one entity when purchasing goods and services.
Recommendation 24	As the report from the Council of Great City Schools recommended in 2003, "the control of the driver payroll and benefit costs, which are the major expenditures in any student transportation system, begins with the effective planning and routing systems in the department." With each route cos ting about $51,599, Mapnet may create savings for the division. Even if only one percent of the routes were eliminated, the division could realize a savings of up to $103,000. Mapnet can offer much more than savings, such as pre-budget planning and situation-based scenarios. (See report for full discussion.)
Recommendation 25	The preceding discussion presents two possible ways for the department to control and reduce the excessive bus driver overtime costs it now incurs every year – steps the department director is already undertaking and issuing more 8-hour contracts. The team believes that both approaches present reasonable steps that could lead to dramatic reductions in the amount of money expended on bus driver additional time and overtime each year. These combined approaches, if fully implemented and well managed, could result in savings of up to $1.2 million annually. The team attempted to more precisely quantify the overtime costs that might be eliminated. With key data unavailable to us within the time constraints of this study period, it is impossible to determine how much of the $1.2 million spent on overtime each year may be avoidable. The division may wish to perform its own ongoing analysis to assess its future performance in this area.
Recommendation 26	RPS could see a reduction in fuel costs if it sought its own fuel contract separate from the city, or partnered with another area school division to purchase fuel in bulk. True fuel savings cannot be achieved with the application of a four percent fuel surcharge.
Recommendation 27	Remove immediately all televisions from bus compound work sites. There is no purpose, necessity, or rationale for watching television on publicly funded time. If deemed appropriate, televisions could be placed in a break room or other non-work area.

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ATTACHMENT F. COMPARISON OF SCHOOL DISTRICTS IN VIRGINIA TO RICHMOND PUBLIC SCHOOLS

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Exhibit 33. Student to *Total* District Staff Ratio in Richmond Public Schools Compared to School Districts in Virginia
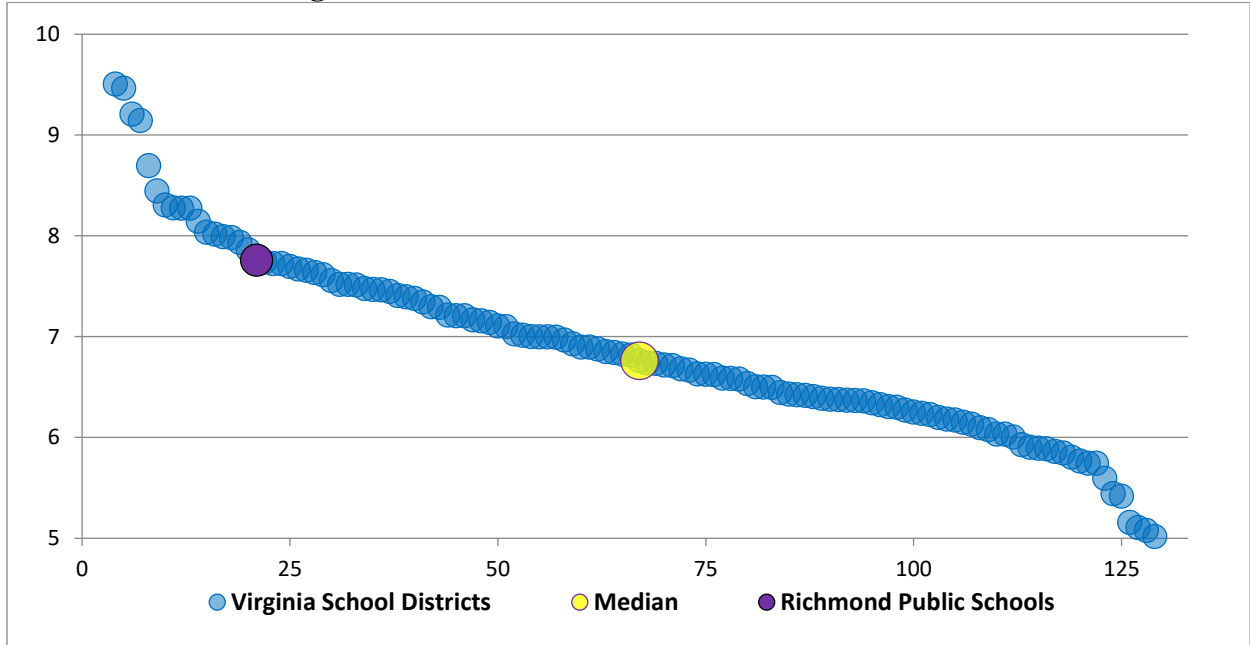
Y-axis=number of students to total district staff; X-axis=ranking (a ranking to the left of the median is better). Note that each blue dot represents a school district in Virginia. RPS had 7.76 students per staff member; the median for districts in Virginia was 6.76 students per staff member.

Exhibit 34. Teachers as a Percentage of *Total* District Staff in Richmond Public Schools Compared to School Districts in Virginia
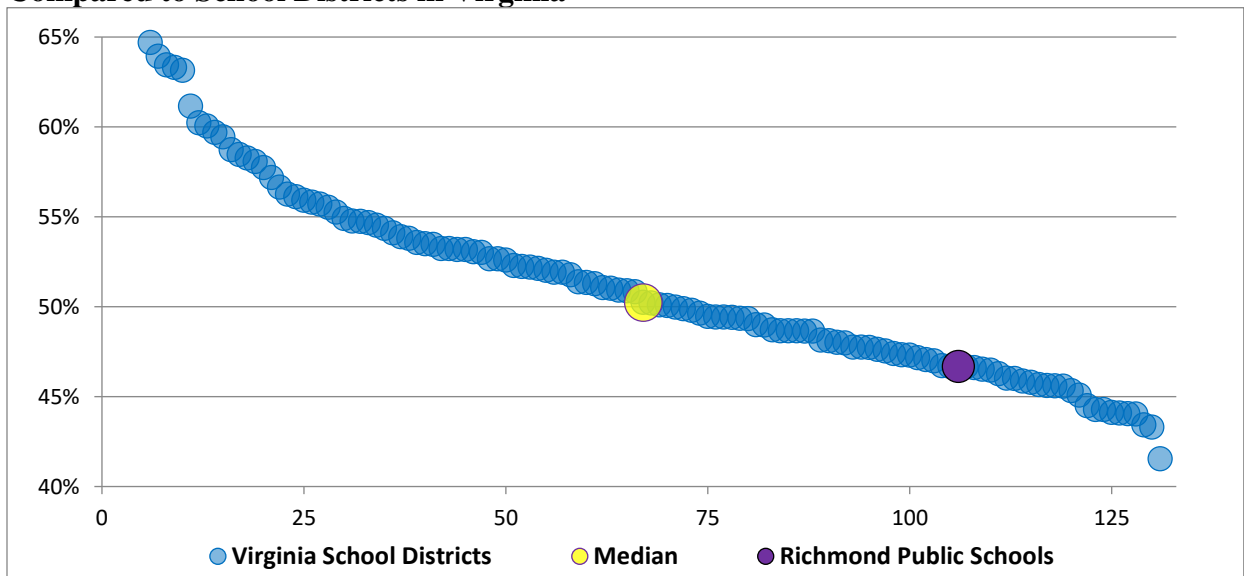
Y-axis=percent of total staff who were teachers; X-axis=ranking (a ranking to the left of the median is better). Note that each blue dot represents a school district in Virginia. Richmond's percentage of all staff who were teachers was 46.67 percent; the median for districts in Virginia was 50.23 percent.

Exhibit 35. Students per Teacher in Richmond Public Schools Compared to School Districts in Virginia

Y-axis=number of students to teachers; X-axis=ranking (a ranking to the left of the median is better). Note that each blue dot represents a school district in Virginia. Richmond had 16.63 students per teacher; the median for districts in Virginia was 13.35 students per teacher.

Exhibit 36. Students per *Central Office* Administrative and Support Staff in Richmond Public Schools Compared to School Districts in Virginia

Y-axis=number of students per district-level administrator and support staff; X-axis=ranking (a ranking to the left of the median is better). Note that each blue dot represents a school district in Virginia. Richmond had 296.05 students per central office administrative and support staff; the median for districts in Virginia was 214.56 students per central office administrative and support staff.

Exhibit 37. Students per Total *School Site* Administrative and Support Staff in Richmond Public Schools Compared to School Districts in Virginia

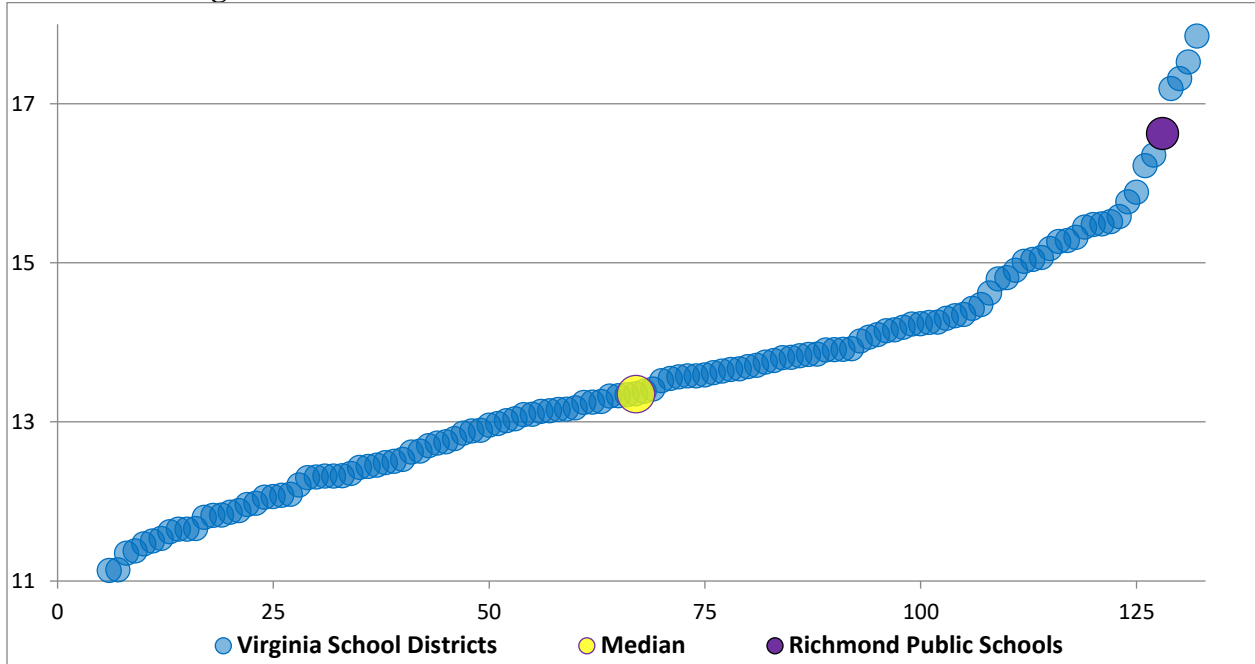Y-axis=number of students per school-based administrator and support staff; X-axis=ranking (a ranking to the left of the median is better). Note that each blue dot represents a school district in Virginia. Richmond had 131.56 students per school-based administrator and support staff; the median for districts in Virginia was 113.21 students per school-based administrator and support staff.

Exhibit 38. Students per *Combined* School and Central Office Administrative and Support Staff in Richmond Public Schools Compared to School Districts in Virginia

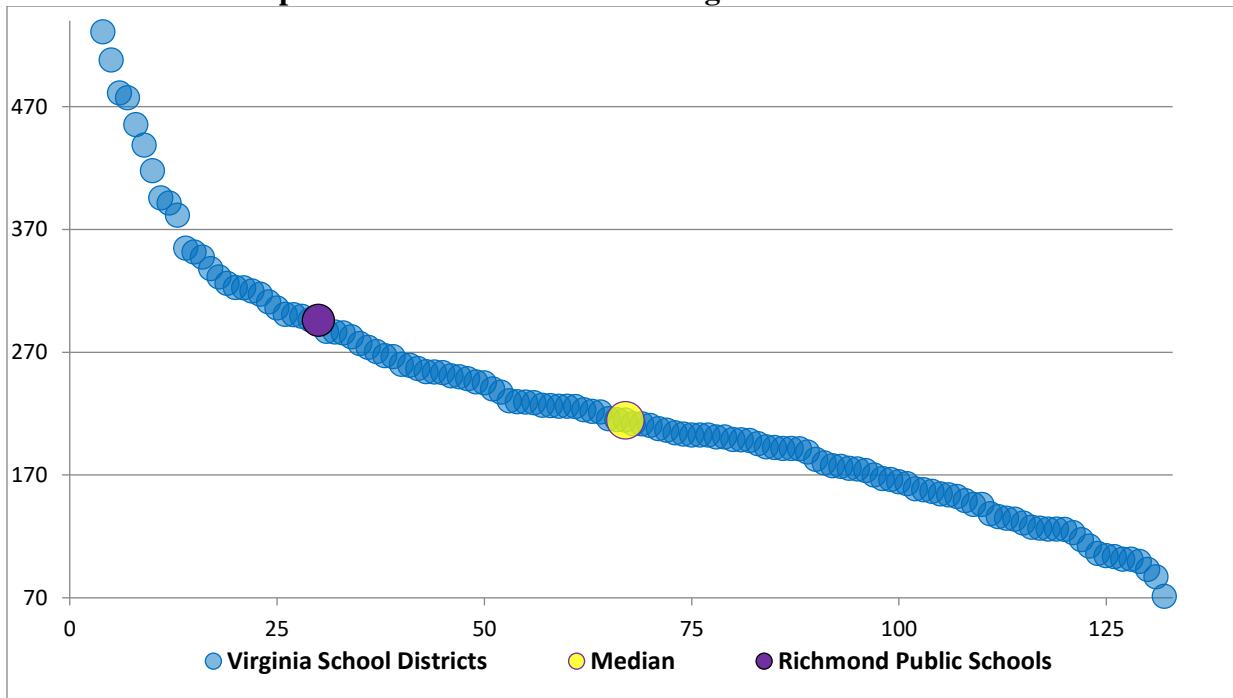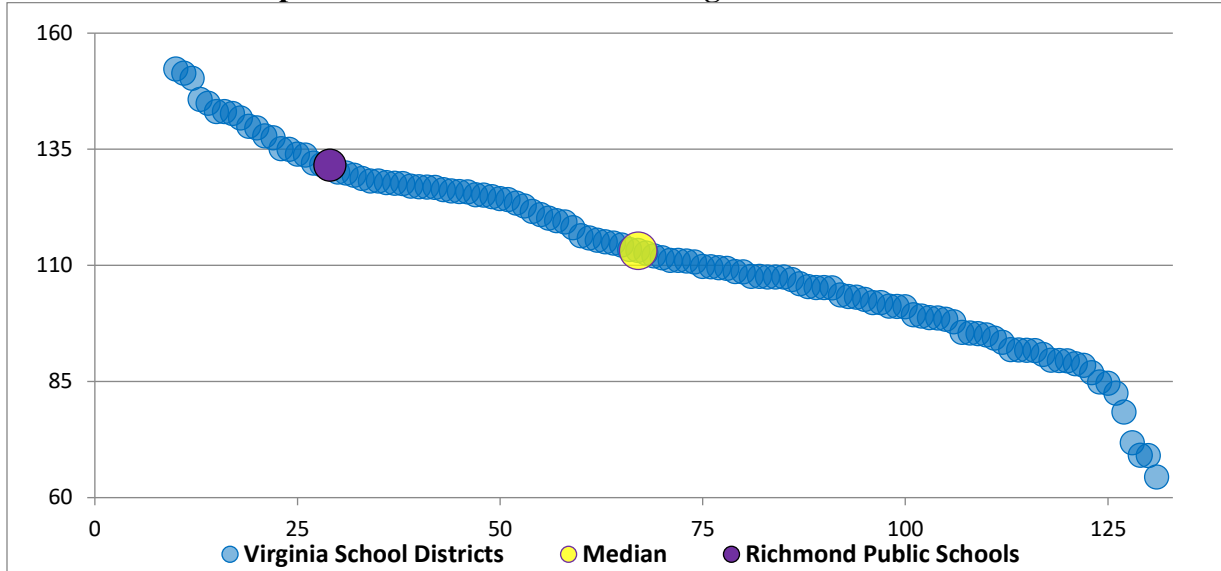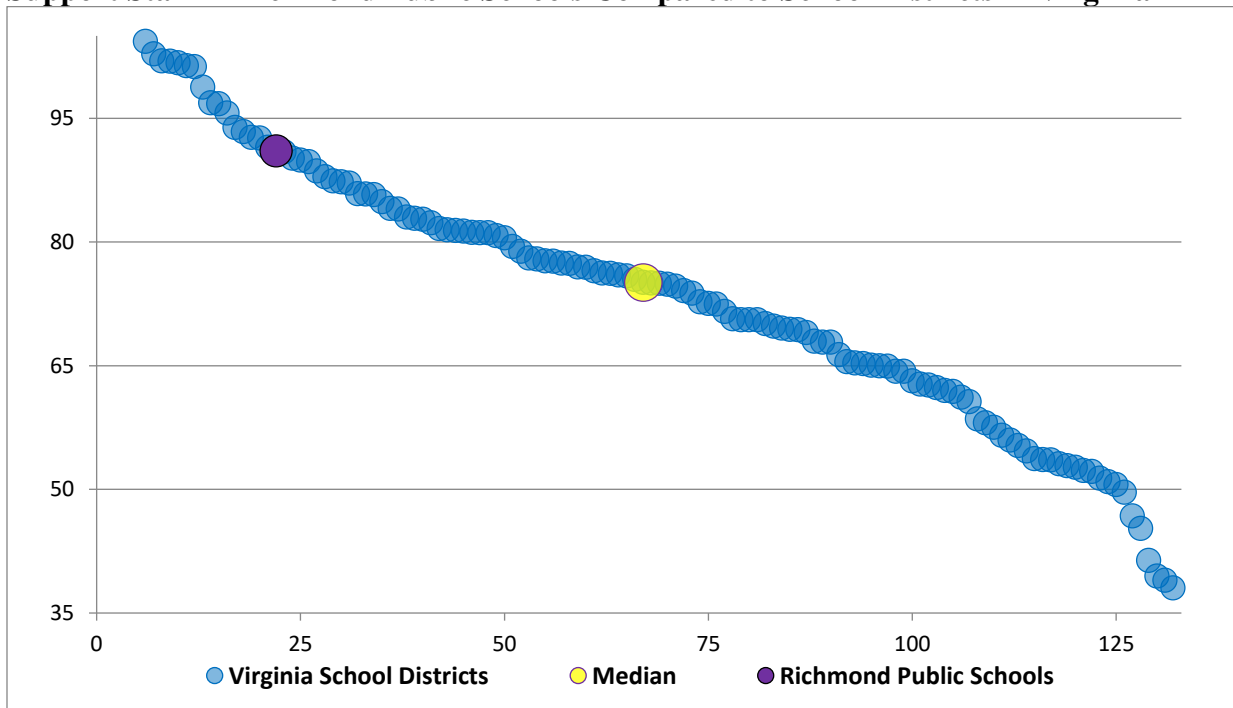Y-axis=number of students per combined school-based and central office administrator and support staff total; X-axis=ranking (a ranking to the left of the median is better). Note that each blue dot represents a school district in Virginia. Richmond had 91.09 students per combined school-based and central office administrative and support staff; the median for districts in Virginia was 75.12 students per combined school-based and central office administrator and support staff.

ATTACHMENT G. COUNCIL REVIEWS

History of Strategic Support Teams

The following is a history of the Strategic Support Teams provided by the Council of the Great City Schools to urban school districts over the last 20 years.

City	Area	Year
Albuquerque		
	Facilities and Roofing	2003
	Human Resources	2003
	Information Technology	2003
	Special Education	2005
	Legal Services	2005
	Safety and Security	2007
	Research	2013
	Human Resources	2016
	Special Education	2018
Anchorage		
	Finance	2004
	Communications	2008
	Math Instruction	2010
	Food Services	2011
	Organizational Structure	2012
	Facilities Operations	2015
	Special Education	2015
	Human Resources	2016
Atlanta		
	Facilities	2009
	Transportation	2010
Austin		
	Special Education	2010
Baltimore		
	Information Technology	2011
Birmingham		
	Organizational Structure	2007
	Operations	2008
	Facilities	2010
	Human Resources	2014
	Financial Operations	2015
Boston		
	Special Education	2009
	Curriculum & Instruction	2014
	Food Service	2014
	Facilities	2016

Bridgeport		
	Transportation	2012
Broward County (FL)		
	Information Technology	2000
	Food Services	2009
	Transportation	2009
	Information Technology	2012
	Information Technology	2018
Buffalo		
	Superintendent Support	2000
	Organizational Structure	2000
	Curriculum and Instruction	2000
	Personnel	2000
	Facilities and Operations	2000
	Communications	2000
	Finance	2000
	Finance II	2003
	Bilingual Education	2009
	Special Education	2014
Caddo Parish (LA)		
	Facilities	2004
Charleston		
	Special Education	2005
	Transportation	2014
	Budget and Finance	2018
Charlotte-Mecklenburg		
	Human Resources	2007
	Organizational Structure	2012
	Transportation	2013
Cincinnati		
	Curriculum and Instruction	2004
	Curriculum and Instruction	2009
	Special Education	2013
Chicago		
	Warehouse Operations	2010
	Special Education I	2011
	Special Education II	2012
	Bilingual Education	2014
Christina (DE)		
	Curriculum and Instruction	2007
Cleveland		
	Student Assignments	1999, 2000
	Transportation	2000
	Safety and Security	2000
	Facilities Financing	2000

	Facilities Operations	2000
	Transportation	2004
	Curriculum and Instruction	2005
	Safety and Security	2007
	Safety and Security	2008
	Theme Schools	2009
	Special Education	2017
Columbus		
	Superintendent Support	2001
	Human Resources	2001
	Facilities Financing	2002
	Finance and Treasury	2003
	Budget	2003
	Curriculum and Instruction	2005
	Information Technology	2007
	Food Services	2007
	Transportation	2009
Dallas		
	Procurement	2007
	Staffing Levels	2009
	Staffing Levels	2016
Dayton		
	Superintendent Support	2001
	Curriculum and Instruction	2001
	Finance	2001
	Communications	2002
	Curriculum and Instruction	2005
	Budget	2005
	Curriculum and Instruction	2008
	Organizational Structure	2017
Denver		
	Superintendent Support	2001
	Personnel	2001
	Curriculum and Instruction	2005
	Bilingual Education	2006
	Curriculum and Instruction	2008
	Common Core Implementation	2014
Des Moines		
	Budget and Finance	2003
	Staffing Levels	2012
	Human Resources	2012
	Special Education	2015
	Bilingual Education	2015
Detroit		
	Curriculum and Instruction	2002

	Assessment	2002
	Communications	2002
	Curriculum and Assessment	2003
	Communications	2003
	Textbook Procurement	2004
	Food Services	2007
	Curriculum and Instruction	2008
	Facilities	2008
	Finance and Budget	2008
	Information Technology	2008
	Stimulus planning	2009
	Human Resources	2009
	Special Education	2018
Fresno		
	Curriculum and Instruction	2012
	Special Education	2018
Guilford County		
	Bilingual Education	2002
	Information Technology	2003
	Special Education	2003
	Facilities	2004
	Human Resources	2007
	Transportation	2017
Hillsborough County		
	Transportation	2005
	Procurement	2005
	Special Education	2012
	Transportation	2015
Houston		
	Facilities Operations	2010
	Capitol Program	2010
	Information Technology	2011
	Procurement	2011
Indianapolis		
	Transportation	2007
	Information Technology	2010
	Finance and Budget	2013
	Finance	2018
Jackson (MS)		
	Bond Referendum	2006
	Communications	2009
	Curriculum and Instruction	2017
Jacksonville		
	Organization and Management	2002
	Operations	2002

	Human Resources	2002
	Finance	2002
	Information Technology	2002
	Finance	2006
	Facilities operations	2015
	Budget and finance	2015
Kansas City		
	Human Resources	2005
	Information Technology	2005
	Finance	2005
	Operations	2005
	Purchasing	2006
	Curriculum and Instruction	2006
	Program Implementation	2007
	Stimulus Planning	2009
	Human Resources	2016
	Transportation	2016
	Finance	2016
	Facilities	2016
	Curriculum and Instruction	2016
Little Rock		
	Curriculum and Instruction	2010
Los Angeles		
	Budget and Finance	2002
	Organizational Structure	2005
	Finance	2005
	Information Technology	2005
	Human Resources	2005
	Business Services	2005
Louisville		
	Management Information	2005
	Staffing Levels	2009
	Organizational Structure	2018
Memphis		
	Information Technology	2007
	Special Education	2015
	Food Services	2016
	Procurement	2016
Miami-Dade County		
	Construction Management	2003
	Food Services	2009
	Transportation	2009
	Maintenance & Operations	2009
	Capital Projects	2009
	Information Technology	2013

Milwaukee		
	Research and Testing	1999
	Safety and Security	2000
	School Board Support	1999
	Curriculum and Instruction	2006
	Alternative Education	2007
	Human Resources	2009
	Human Resources	2013
	Information Technology	2013
Minneapolis		
	Curriculum and Instruction	2004
	Finance	2004
	Federal Programs	2004
	Transportation	2016
	Organizational Structure	2016
Nashville		
	Food Service	2010
	Bilingual Education	2014
	Curriculum and Instruction	2016
Newark		
	Curriculum and Instruction	2007
	Food Service	2008
New Orleans		
	Personnel	2001
	Transportation	2002
	Information Technology	2003
	Hurricane Damage Assessment	2005
	Curriculum and Instruction	2006
New York City		
	Special Education	2008
Norfolk		
	Testing and Assessment	2003
	Curriculum and Instruction	2012
	Transportation	2018
	Finance	2018
	Facilities Operations	2018
Omaha		
	Buildings and Grounds Operations	2015
	Transportation	2016
Orange County		
	Information Technology	2010
Palm Beach County		
	Transportation	2015
	Safety & Security	2018
Philadelphia		

	Curriculum and Instruction	2003
	Federal Programs	2003
	Food Service	2003
	Facilities	2003
	Transportation	2003
	Human Resources	2004
	Budget	2008
	Human Resource	2009
	Special Education	2009
	Transportation	2014
Pittsburgh		
	Curriculum and Instruction	2005
	Technology	2006
	Finance	2006
	Special Education	2009
	Organizational Structure	2016
	Business Services and Finance	2016
	Curriculum and Instruction	2016
	Research	2016
	Human Resources	2018
	Information Technology	2018
	Facilities Operations	2018
Portland		
	Finance and Budget	2010
	Procurement	2010
	Operations	2010
Prince George's County		
	Transportation	2012
Providence		
	Business Operations	2001
	MIS and Technology	2001
	Personnel	2001
	Human Resources	2007
	Special Education	2011
	Bilingual Education	2011
Puerto Rico		
	Hurricane Damage Assessment	2017
	Facilities Training	2018
Reno		
	Facilities Management	2013
	Food Services	2013
	Purchasing	2013
	School Police	2013
	Transportation	2013
	Information Technology	2013

Richmond			
	Transportation	2003	
	Curriculum and Instruction	2003	
	Federal Programs	2003	
	Special Education	2003	
	Human Resources	2014	
	Budget and Finance Operations	2018	
Rochester			
	Finance and Technology	2003	
	Transportation	2004	
	Food Services	2004	
	Special Education	2008	
Sacramento			
	Special Education	2016	
San Antonio			
	Facilities Operations	2017	
	IT Operations	2017	
	Transportation	2017	
	Food Services	2017	
	Human Resource	2018	
San Diego			
	Finance	2006	
	Food Service	2006	
	Transportation	2007	
	Procurement	2007	
San Francisco			
	Technology	2001	
St. Louis			
	Special Education	2003	
	Curriculum and Instruction	2004	
	Federal Programs	2004	
	Textbook Procurement	2004	
	Human Resources	2005	
St. Paul			
	Special Education	2011	
	Transportation	2011	
	Organizational Structure	2017	
Seattle			
	Human Resources	2008	
	Budget and Finance	2008	
	Information Technology	2008	
	Bilingual Education	2008	
	Transportation	2008	
	Capital Projects	2008	
	Maintenance and Operations	2008	

	Procurement	2008
	Food Services	2008
	Capital Projects	2013
Toledo		
	Curriculum and Instruction	2005
Washington, D.C.		
	Finance and Procurement	1998
	Personnel	1998
	Communications	1998
	Transportation	1998
	Facilities Management	1998
	Special Education	1998
	Legal and General Counsel	1998
	MIS and Technology	1998
	Curriculum and Instruction	2003
	Budget and Finance	2005
	Transportation	2005
	Curriculum and Instruction	2007
	Common Core Implementation	2011
Wichita		
	Transportation	2009
	Information Technology	2017