

# Audit Summary

Our analysis provided District officials with seven **Tier 1** recommendations that could result in increased efficiency or improved operations based on industry standards and peer averages.

**Recommendation 1** Reduce the General Fund subsidy of extracurricular activities to the local peer average.

**Financial Impact** Approximate annual savings of \$122,000.

**Recommendation 2** Eliminate administrative and administrative support positions above the peer average.

**Financial Impact** Approximate annual savings of \$173,900.

**Recommendation 3** Eliminate direct student education and support positions above the peer average.

**Financial Impact** Approximate annual savings of \$648,100.

**Recommendation 4** Align employer cost for vision insurance with the SERB regional average.

**Financial Impact** Approximate annual savings of \$13,200.

**Recommendation 5** Renegotiate collective bargaining agreement provisions related to contracted services.

**Recommendation 6** Develop renovation management plans in accordance with best practices.

**Recommendation 7** Eliminate one bus route from the active bus fleet.

**Financial Impact** Approximate annual savings of \$12,300.

## ALTERNATIVES

Given the uncertainty of future operational needs in relation to the ongoing pandemic, we identified additional actions that could be taken if necessary.

### Tier 2 Options

These recommendations include cost savings subject to contract negotiations that could result in an additional average savings of up to \$733,100 annually.

### Tier 3 Options

These recommendations include reducing staffing for specific positions based on peer averages as well as reducing general education teachers based on state minimum requirements. These staffing reductions could result in an additional average savings of more than \$1 million annually.