

SCOPE STATEMENT

K-12 Education: Efficiency Audit of the Winfield School District

In July 2009, our office released a school district performance audit examining the efficiency of school districts' operations. As originally directed by the 2010 Commission, that audit would have consisted of two phases. The first phase called for analyzing district staffing and expenditure data to identify areas where spending for districts appeared to be out-of-line compared with their peers. The second phase called for following up on a sample of districts to evaluate their processes in the areas that appeared to be out-of-line to determine if there were ways they could reduce costs without affecting their ability to educate students.

In April 2009, the Commission directed us to suspend the follow-up part of the audit to alleviate concerns some superintendents had expressed about having an efficiency audit conducted while they were trying to address funding cuts from the State. However, in May 2009, the Commission discussed the fact that some districts may want to take advantage of the external review an efficiency audit could provide in helping them look for opportunities to operate more efficiently, and subsequently directed us to contact school districts to see if any of them would like to volunteer for an external efficiency audit.

Officials from the Winfield school district contacted us and requested an efficiency audit to help them identify ways they could reduce costs without affecting the education they provide students. This school district performance audit answers the following question:

- 1. Could the Winfield school district achieve cost savings by improving the management of its non-instructional personnel, facilities, or other resources?** To answer this question, we would review efficiency audits from other states, talk with district officials, and compare the district's non-instructional staffing and expenditures to its peers to identify areas where the district could potentially save money. We would evaluate the district's practices in each of the areas we've identified to see if there are ways the district could use fewer resources without affecting its ability to educate students.

Estimated Resources: 2 staff (6-8 weeks)