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Auditor of State

DELAWARE AREA CAREER CENTER  
PERFORMANCE AUDIT

JANUARY 12, 2010



# Mary Taylor, CPA

Auditor of State

To the Residents and Board of Education of the Delaware Area Career Center:

In February of 2009, the Delaware Area Career Center (DACC) engaged the Auditor of State (AOS) to conduct a performance audit of select areas of operations. The areas selected were human resources, program deployment, and facilities and fixed assets. These areas were selected because they are important components of DACC operations that support its mission of "... being an innovative model for developing lifelong learners..." and because improvements in these areas can assist in improving efficiencies and reducing costs.

The performance audit contains recommendations that identify the potential for cost savings and efficiency improvements. While the recommendations contained in the audit report are resources intended to assist DACC, Board members and administrators are also encouraged to assess overall operations and develop alternatives independent of the performance audit.

An executive summary has been prepared which includes a brief project history; the scope, objectives and methodology of the performance audit; and a summary of noteworthy accomplishments, recommendations, issues for further study, and financial implications. This report has been provided to DACC, and its contents discussed with the appropriate officials and administrators. The Career Center has been encouraged to use the results of the performance audit as a resource for further improving its overall operations, service delivery, and efficiency.

Additional copies of this report can be requested by calling the Clerk of the Bureau's office at (614) 466-2310 or toll free at (800) 282-0370. In addition, this performance audit can be accessed online through the Auditor of State of Ohio website at <http://www.auditor.state.oh.us/> by choosing the "Audit Search" option.

Sincerely,

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA  
Auditor of State

January 12, 2010





# **Executive Summary**

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## **Project History**

In February 2009, the Delaware Area Career Center (DACC or the Career Center) engaged the Auditor of State (AOS) to conduct a performance audit for the purpose of evaluating select operational areas against leading practices, industry standards, and other career centers. This audit includes assessments in the areas of human resources, facilities and fixed asset management, and program deployment. Where appropriate, recommendations were developed to improve efficiency and control costs. Audit work concluded in August 2009.

## **Objectives, Scope, and Methodology**

Performance audits are defined as engagements that provide assurance or conclusions based on an evaluation of sufficient, appropriate evidence against stated criteria, such as specific requirements, measures, or defined business practices. Performance audits provide objective analysis so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision-making, and contribute to public accountability.<sup>1</sup>

The performance audit of DACC was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). These standards require that AOS plan and conduct the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. The following summarizes the audit objectives used to evaluate the selected areas of the Career Center's operations.

**Human Resources** included assessments of:

- Staffing levels in major personnel categories compare to selected career centers;
- Salary levels compared with other career centers in the area;
- Benefits and costs compared to regional averages and/or industry benchmarks;
- Collective bargaining agreement compared with other career centers in the area, minimum State standards, and/or industry practices;
- Human resources management practices compared to recommended and/or leading practices; and
- Professional development strategies compared to recommended and/or leading practices.

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<sup>1</sup> Government Auditing Standards, July 2007 Revision, United States Government Accountability Office.

**Program Deployment** included assessments of:

- Workforce development program offerings compared to the selected peers;
- Marketing and student recruitment efforts compared to the selected peers and recommended practices;
- Efforts undertaken to foster relationships with local business groups and whether those efforts are comparable to industry standards and selected peers;
- Key internal operations compared to recommended practices; and
- The cost effectiveness of adult education program operations.

**Facilities and Fixed Assets** included assessments of:

- Facilities expenditures;
- Staffing workloads and allocations;
- Enrollment trends and building utilization;
- Operational procedures, performance standards, and training programs used to ensure efficient building operations;
- Practices for capital planning and maintenance;
- Inventory practices and controls established over fixed assets and other supplies and materials; and
- Procedures or practices used to ensure competitive pricing when purchasing fixed assets, equipment, and facility related items.

To complete this report, auditors gathered and assessed data from various sources pertaining to key operations, conducted interviews with Career Center personnel, and assessed information received from DACC and the other career centers. DACC administrators, in conjunction with AOS, identified five career centers, which were used for peer comparisons. The peers are Auburn Career Center, Cuyahoga Valley Career Center, Tolles Career and Technical Center, Eastland-Fairfield Career and Technical Schools, and Butler Technology and Career Development Schools. These peers were specifically selected in order to compare DACC's operations and practices to other career centers that operate in similar environments or that are viewed as innovated leaders within the career, technical and adult educational field. While peer career centers were selected for various attributes, several operational statistics tend to skew the averages, mainly due to the larger enrollment of two of the peers. Therefore, when appropriate, different peer averages are shown in order to reflect more applicable comparisons.

## Noteworthy Accomplishments

This section highlights specific DACC accomplishments related to the audit objectives that were identified throughout the course of the audit.

- DACC uses a software system (*School Dude*) for work orders and to manage its preventive maintenance program. Some of the preventive maintenance tasks completed by DACC include checking equipment, oiling motors, and changing filters every three months. All DACC employees have School Dude icons on their computers, which they can use to submit work requests. DACC should be commended for effectively using technology to manage its work order and preventive maintenance needs.
- DACC is in the process of instituting a strategic plan for the Career Center. While not finalized, the process used by the Career Center was initiated with the participation of stakeholders, included the development of DACC's vision and mission, and identified five mission critical goals. The development of action plans with measureable objectives and performance measures is being led by teams of employees at the Career Center and is scheduled to be in place by the end of FY 2009-10.

## Assessments Not Yielding Recommendations

In addition to the analysis presented in this report, assessments were conducted in other areas that did not warrant changes and did not yield any recommendations. These included the following:

### *Human Resources*

- **Salary Schedule:** DACC's certificated salary schedule was reviewed and found to be in line with the salary schedules of the regional peers.<sup>2</sup>
- **Staffing:** DACC's staffing level for administrators, educational support, other certificated staff, non-certificated classroom staff, and school nurses was determined to be either in line with or below the peer average on a per 1,000 student basis (see **Table 2-3**).

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<sup>2</sup> Regional Peers include Eastland-Fairfield Career and Technical Schools (Fairfield Co.), Knox County Career Center (Knox Co.), Career and Technology Educational Centers (Licking Co.), Tolles Career and Technical Center (Madison Co.), and Tri-Rivers Joint Vocational School District (Marion Co.).

- **Soliciting Feedback:** DACC routinely surveys its staff and students in order to gauge their satisfaction and experiences at the Career Center. Upon a review of the survey vehicles used, it was determined that DACC's feedback process met the benchmark criteria and has been effective in soliciting employee and student feedback.

### *Program Deployment*

- **Business Sector Collaboration:** DACC has established workforce development program advisory committees that are in line with peer career centers and leading practices. The advisory committees provide input and guidance for instructors and supplement the educational experience students receive. The Career Center also engages the local business community, through participation in the local chamber of commerce and other community organizations.
- **Organizational Structure:** DACC's organizational chart is effective, appropriate for the operational and structural needs of the Career Center, and similar to that of the peer career centers.

### *Facilities – Fixed Asset Management*

- **Salary Schedule:** DACC's salary schedules for facility staff were reviewed and found to be in line with the salary schedules of the regional peers.
- **Competitive Bids:** DACC routinely and consistently solicits competitive bids for major purchases and its processes are consistent with recommended and identified leading practices.
- **Total Cost of Ownership:** The Career Center considers the total cost of ownership of an item when purchasing equipment as recommended by best practices.

## **Conclusion and Key Recommendations**

The following are key recommendations from the performance audit report. As career center issues are often complex, users of this report are encouraged to examine the full findings and recommendations contained in the detailed sections of the report.

### *Staffing*

- DACC should consider eliminating 4.0 FTE office/clerical, 2.0 FTE counselor, and 1.0 FTE library staff positions in order to bring staffing levels in these categories more in line with the peer average. Taking such action would reduce salary and benefit expenditures



and help bring the Career Center's salary cost per student to levels more comparable to the peer average.

- DACC should bring the number of students per career-technical instructor more in line with the peer average by recruiting additional students, eliminating 6.0 FTE career-technical teacher positions, and/or reducing program offerings. Due to restrictive language in the current collective bargaining agreement, only one of the six two-teacher programs with fewer than 50 students can be transitioned to a one-teacher program in FY 2010-11.
- DACC should reduce maintenance staffing by 1.5 FTEs, adjust allocations of staff time between functions to better meet its needs, and contract out all grounds keeping duties. These changes will bring departmental staffing in line with industry standards and improve DACC's ability to maintain consistent and reasonable workloads for maintenance employees.

### *Benefits*

- DACC should bring its cost for medical insurance more in line with State Employment Relations Board (SERB) averages for premiums and employee contributions. DACC should negotiate an employee share in the contributions the Board makes to the employee's health savings account (HSA). Concurrently, the Career Center should attempt to negotiate changes to medical plan features, such as member coinsurance and life-time maximums, in order to bring its premiums more in line with SERB averages for other high deductible plans.
- DACC should negotiate an increase to the employee contributions toward dental and vision premiums for family coverage to levels that are more in line with the SERB averages. Furthermore, DACC should continue efforts to negotiate lower premiums and consider altering the features of its dental and vision plans. By adjusting the employee contributions and altering plan designs, the Board can bring its costs for dental and vision insurance more in line with SERB averages, while continuing to offer competitive benefits.

### *Collective Bargaining*

- DACC should continue efforts to gain a greater level of flexibility and control in creating, modifying, or eliminating secondary workforce development programs. While the Career Center has made improvements through the collective bargaining process, the agreement continues to be overly restrictive and complicated. The renegotiation of program staffing

guidelines would improve DACC's management control and decision-making authority and create a work environment more consistent with peer career centers.

### *Marketing*

- DACC should implement a marketing plan that supports its goals and objectives. The plan, which should include specific and measurable strategies, will help direct the marketing activities, events, and expenditures. The image of the Career Center and the recruitment of both secondary and adult students are critical to meeting its vision and mission. The identification of innovative techniques in the areas of marketing and student recruitment is a critical component of DACC's ability to operate in an efficient and effective manner.
- DACC should modernize its website, focusing specifically on the usability and utility of the site. A more functional website designed with students, adult learners, and business and industry leaders in mind, can serve as an effective tool for marketing the Career Center's services and recruiting interested students. Improving the utility and appeal of the website will promote greater access and enhance the perception of the Career Center and the programs offered.

### *Communications*

- DACC should create and adopt a staff handbook that details policies, procedures and expectations important to all employees. The staff handbook would serve as an informational resource and provide consistent communication regarding personnel-related matters not fully addressed in the collective bargaining agreement.
- DACC should implement an intranet to promote communication and information sharing among staff members and across the organization. An intranet system works to improve the efficiency and effectiveness of the organization through inexpensive means, and aides in the collaboration and execution of routine tasks. The creation of an intranet would establish a dependable and customized platform on which staff can access information and keep abreast of updates to various procedures, forms, schedules, and other necessary information.

### *Adult Education*

- DACC should re-evaluate its fee structure for adult workforce education programs in the context of program enrollment and operational expenditures. The continued structural deficit in the Adult Education Fund diverts resources from secondary operations. Charging adult learners fees similar to peer and regional career centers will help the

program to be more self sufficient and reduce its dependency on support from the General Fund.

### *Facilities Management*

- DACC should develop a formal facilities plan that is consistent with leading practices and the priorities identified in its strategic plan and five-year forecast. The plan should address capital improvements, equipment replacement, facility audits, preventive maintenance, and work orders. A formal facilities plan will help the Career Center identify and address long-term facility needs and associated funding in relation to its educational programs. The plan should be reviewed and updated periodically as conditions change. Finally, building audits should be formally documented and taken into consideration when the facilities plan is updated.

### *Purchasing*

- DACC should explore the possibility of partnering with other area career centers to negotiate volume pricing from vendors for vocational classroom equipment and instructional supplies. By working with other area career centers to secure volume pricing, it may be possible for DACC to save money and help bring its classroom equipment and instructional supply costs more in line with the peer average.

## **Issues for Further Study**

Auditing standards require the disclosure of significant issues identified during an audit that AOS did not review in depth. These issues may not be directly related to the audit objectives or may be issues that the auditors do not have the time or the resources to pursue. AOS has identified the following issue that may require further study:

### *Program Deployment*

**Community Career Resource Center (CCRC):** The Career Center has entered into an agreement with several State and county agencies<sup>3</sup> to operate the Community Career Resource Center (CCRC). The CCRC is a Federal One-Stop location, which provides workshops, job search services, testing, employability skill training, resume review, and other career building services. The program, which is located at the Career Center's South Campus, serves as an excellent marketing tool for the adult education courses and classes offered at the Career Center.

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<sup>3</sup> The agreement includes the Delaware County Department of Job and Family Services, Jobs for Ohio Graduates, Delaware County Jobs for Ohio Graduates' Credit Recovery Program, Ohio Department of Job and Family Services, and Ohio Veteran's Employment Service.

However by housing the program, DACC assumes responsibility for a significant portion of its cost. DACC should examine its relationship and participation in the CCRC, determine if housing the program is in line with the Career Center's mission, then decide if the tangible and intangible benefits outweigh its costs.

## Financial Implications

The following table presents a summary of the estimated annual cost savings identified in the audit. Only recommendations with quantifiable financial implications are listed.

### Summary of Financial Implications

<b>Recommendations</b>	<b>Estimated Annual Savings</b>
R1 Eliminate 4.0 FTE office/clerical staff, 2.0 FTE counselor, and 1.0 FTE library staff	\$429,000
R2 Eliminate 1.0 FTE vocational teacher	\$59,000
R3 Eliminate 1.5 FTE maintenance positions	\$86,000
R4 Reduce Employer HSA contributions by 50 percent	\$150,000
R5 Increase employee contributions and reduce dental and vision family premiums	\$16,000
<b>Total</b>	<b>\$740,000</b>

Source: AOS recommendations

Implementation of the recommendations within the performance audit would result in significant savings. DACC should continue to study the financial impact of operational decisions and make appropriate adjustments as needed to achieve maximum output per dollar while fulfilling the mission of the Career Center.

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# Background

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## *Career Center Overview*

In Ohio, the provision of career-technical education is managed through career-technical planning districts, where each planning district is organized under a single school district, a compact between school districts, or under the auspice of a career center. Each planning district is governed by the board of education of a lead school district. In the Delaware County area the lead school district is the Delaware Area Career Center (DACC), and as such, the DACC Board of Education (the Board) governs the Career Center as well as the larger planning district. The Delaware area planning district is comprised of five associate school districts; the Buckeye Valley Local School District, the Big Walnut Local School District, the Delaware City School District, the Olentangy Local School District, and the Worthington City School District. Worthington City School District, rather than joining the Career Center, has chosen to contract with DACC to provide its students with career-technical opportunities, and as a result, it does not have representation on the DACC Board. The Career Center also accepts open enrollment students from non-member districts.

As a career center, DACC's primary purpose is to provide career-technical and academic education to students in grades 11 and 12, though it provides some selected services to students in grades 8 through 10. Additionally, the Career Center provides workforce education services to adults.

DACC has developed a strategic plan (see **noteworthy accomplishments** in executive summary) that defines its mission, vision, and goals. This plan also reflects the Ohio Department of Education's (ODE) five-year plan to redevelop career-technical education to meet the demands of a changing workforce. The Career Center has defined its vision and mission to be as follows:

*Vision: The Delaware Area Career Center is the resource for multi-generational career enrichment and educational opportunities.*

*Mission: The Delaware Area Career Center, in partnership with community, is an innovative model for developing lifelong learners, quality leaders, and critical thinkers for the dynamic and global environment.*

DACC has also identified five areas to focus strategic planning efforts:

- **Instruction:** Provide an innovative instructional environment that inspires learners to think critically, creatively, collaboratively, and technologically;



- **Curriculum:** Offer a diverse and relevant curriculum to prepare learners for career opportunities, post-secondary advancement, or individual enrichment;
- **Relationship/Partnership:** Engage in relationships that stimulate growth, collaboration, and resources;
- **Communication:** Connect students, staff, alumni, and community through a dynamic and accessible exchange of information; and
- **Image:** Project an image of progressive education and development that reflects a culture of excellence, respect, and opportunity.

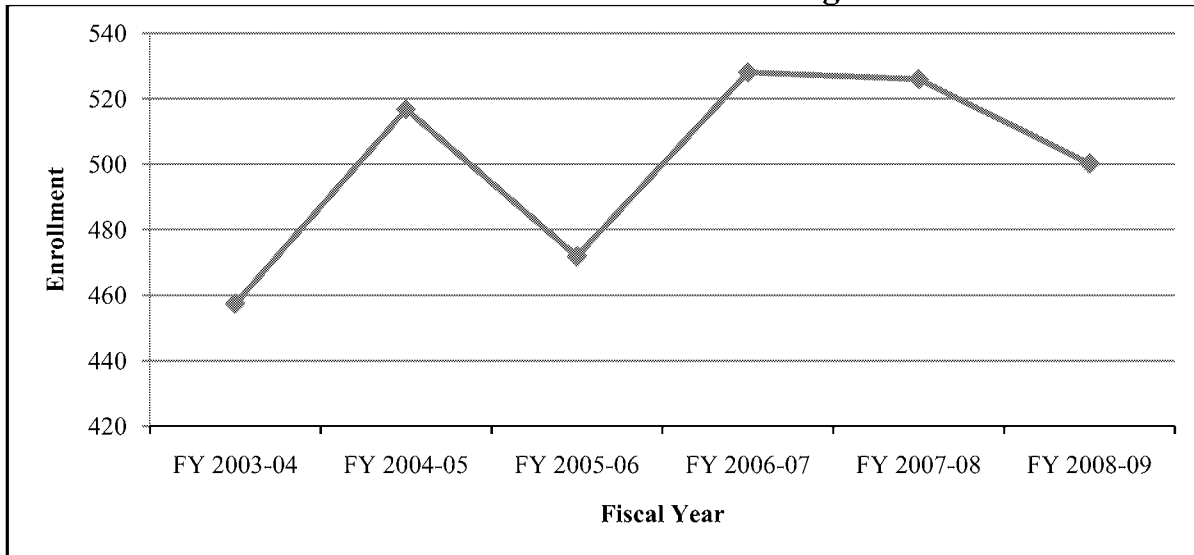
In FY 2008-09, DACC's assessed valuation, as reported by the Ohio Department of Taxation, was \$4.9 billion.<sup>1</sup> In FY 2008-09, its total collections from local funds amounted to \$8.9 million and are projected to be \$9.1 million in FY 2009-10. DACC also received approximately \$3.8 million in FY 2008-09 from the State foundation program and property tax reimbursements and is projected to receive \$3.8 million from the State in FY 2009-10. The Career Center reported receiving a total of \$14.9 million in five-year forecast funds in FY 2008-09 with expenses of \$12.8 million. In FY 2008-09, its carry over balance was \$12.4 million. DACC has a projected ending fund balance of \$12.2 million for FY 2012-13.

### *Enrollment History*

Because students from associate school districts can choose to enroll in workforce development programs, career centers may experience significant increases or decreases in enrollment from one year to the next. DACC has experienced fluctuations in enrollment over the past 6 fiscal years. **Chart 2-1** shows the enrollment trend from FY 2003-04 through FY 2008-09.

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<sup>1</sup> Each career-technical planning district receives 2.0 mills of the assessed property valuation from property owners plus any additional voted millage.

**Chart 2-1: Historic Enrollment Figures**

Source: Ohio Department of Education

DACC has experienced an average increase in enrollment of 2.2 percent. However, the average enrollment includes increases as large as 13 percent and decreases as much as 9 percent. It should also be noted that enrollment has decreased over the prior two fiscal years by an average of 2.6 percent. Recruitment and marketing strategies identified within this report, if implemented, could help DACC stabilize and/or increase student enrollment (see **R9** and **R10** in recommendations section).

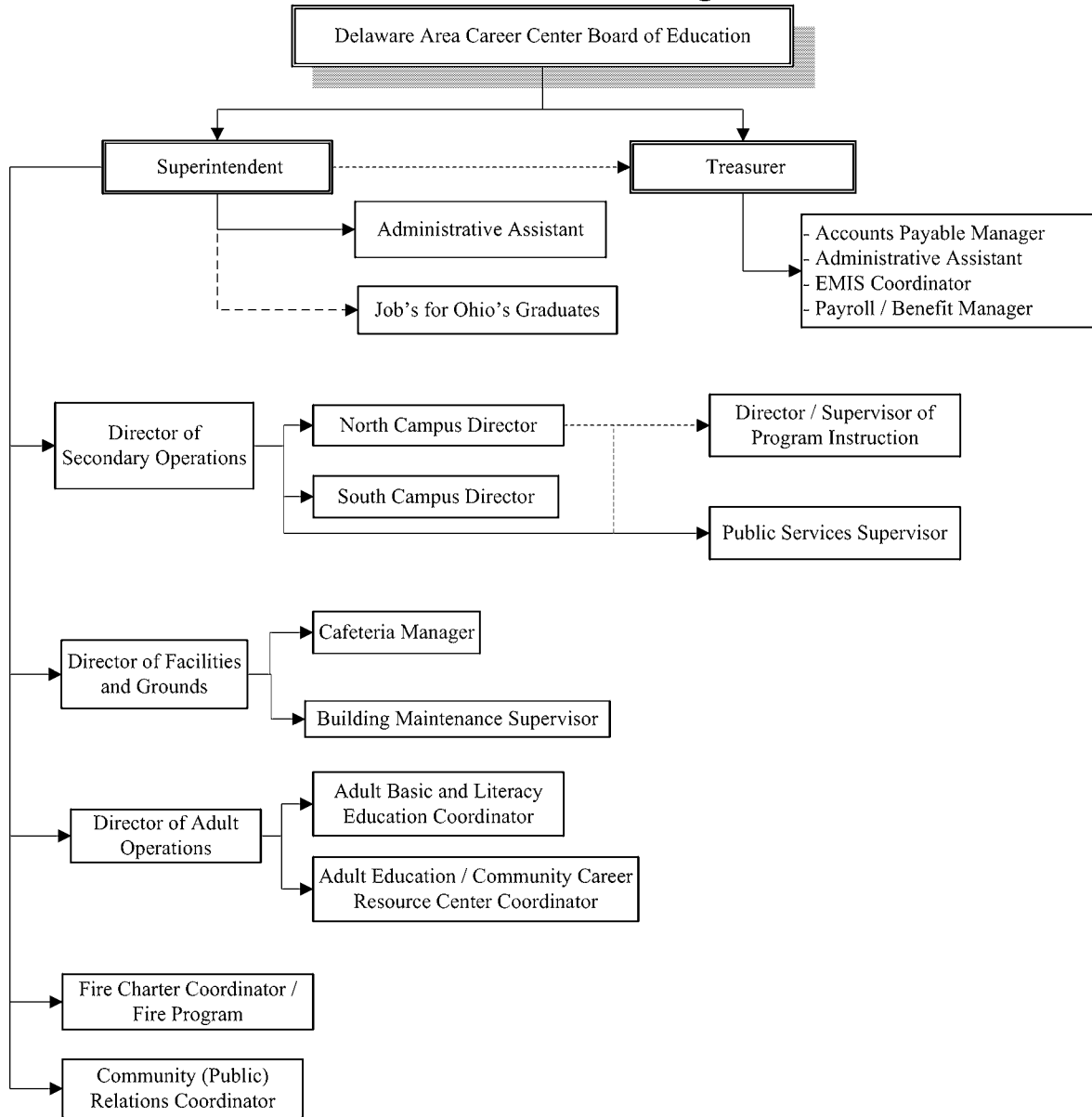
### *Organizational Structure*

The Superintendent and Treasurer report directly to the DACC Board. The Superintendent acts as the chief executive officer and administers, supervises, directs, and evaluates the Career Center's educational system. The Treasurer serves as the Career Center's chief financial officer and is responsible for the receipt, safekeeping, and disbursement of all funds. The Treasurer also manages all financial accounting programs and systems. The Treasurer's Office consists of an accounts payable manager, an EMIS Coordinator, a payroll/benefits manager, and an administrative assistant.

DACC recently changed its organizational structure to simplify the reporting process and to clarify relationships between departments. The directors of the Career Center's three major organizational units (facilities and grounds, secondary operations, and adult operations) report directly to the Superintendent and oversee the day-to-day functions of their units. Other ancillary units, including the Jobs for Ohio's Graduates Coordinator, Fire Charter Coordinator, and

Community/Public Relations Coordinator also report directly to the Superintendent. **Chart 2-2** shows DACC’s new organizational structure.

**Chart 2-2: Delaware Area Career Center Organizational Chart**



Source: Delaware Area Career Center (2009)

## Programs

DACC has two major areas of program operation, secondary and adult education. The secondary operation, or the instruction of high school students from the planning district's five associate school districts, is the primary function of the Career Center. The secondary instruction is provided through career-technical workforce development programs, which are organized into 16 nationally recognized career fields. The Career Center offers multiple workforce development programs within each career field. Each program is required to have a workforce development advisory committee. Advisory committees at DACC are comprised of business and industry representatives, parents, former students, and other community leaders. The advisory committees work to support each program by providing input on course curriculum and equipment to ensure programs remain relevant; opportunities for internships and field trips; and presentations to students (see **assessments not yielding recommendations** in executive summary). **Table 2-1** displays the number of career fields and workforce development programs offered at DACC compared to those offered at the peer career centers. For a detailed list of career fields and programs, see **Table 4-3** in the appendix.

**Table 2-1: FY 2008-09 DACC Program Enrollment Comparison**

	DACC	Peer Average	Variance
Career Fields at the Career Center	11	13	(15.4%)
Programs at the Career Center	27	23	17.4%
<b>Programs per Career Field</b>	<b>2.5</b>	<b>1.8</b>	<b>38.7%</b>
Career Center Enrollment <sup>1</sup>	645.0	835.7	(22.8%)
Career Center Enrollment per Career Field	58.6	64.5	(9.0%)
<b>Career Center Enrollment per Program</b>	<b>23.9</b>	<b>36.5</b>	<b>(34.6%)</b>
Planning District Enrollment <sup>2</sup>	9,868	12,855	(23.2%)
Planning District Enrollment per Career Field	897.1	986.9	(9.1%)
<b>Planning District Enrollment per Program</b>	<b>365.5</b>	<b>570.0</b>	<b>(35.9%)</b>
Career Center Enrollment as a % of Planning District Enrollment	6.5%	6.8%	(3.7%)

Source: FY 2008-09 DACC and peer career center EMIS reports

<sup>1</sup> Career Center Enrollment reflects a headcount of students enrolled in workforce development programs offered within the career center facilities. Excludes students enrolled in multiple career field programs, foundation courses, and career-based intervention.

<sup>2</sup> Planning District Enrollment reflects 9-12 enrollment in the Career Technical Planning District, which includes the career center and any associate school districts. Planning District Enrollment was estimated by AOS for FY 2008-09 using ODE Enrollment data for FY 2007-08 and FY 2008-09.

Note: DACC eliminated two programs for FY 2009-10.

**Table 2-1** illustrates that DACC is smaller than the peer average, in terms of the students enrolled in the Career Center's workforce development programs, as well as the student

population within the planning district. While offering fewer of the 16 career fields than the peer average, DACC offers a greater number of programs. DACC has an average of 2.5 programs per career field, while the peers average just 1.8 programs per career field. While DACC has eliminated two programs for FY 2009-10, the number of programs per career field continues to exceed the peer average (see **R2** in recommendations section).

All workforce development programs are elective in nature—in other words, none of the programs offered are required for students to earn a high school diploma. Therefore, marketing and student recruitment are necessary functions for a career center to ensure adequate enrollment to sustain program offerings. The Career Center’s Recruitment Coordinator works to enroll students from associate school districts through various recruitment activities. As most programs at the Career Center are designed for 11<sup>th</sup> and 12<sup>th</sup> grade students, the majority of the recruiting efforts are targeted to 10<sup>th</sup> grade students. Recruiting activities include interactive presentations at each associate school district and opportunities for prospective students to visit the Career Center. DACC also hosts 8<sup>th</sup> grade students from the associate school districts in conjunction with a career exploration unit that includes students completing a career self-assessment.

The Career Center’s recruitment efforts are only one part of an overall messaging campaign designed to raise awareness about the programs available to students and adult learners, and the customized training available to the business community. In addition, DACC’s Public Relations Coordinator prepares print and informational material, develops radio and newspaper advertisements, produces an external newsletter, and maintains the content on the Career Center’s website (see **R10** in recommendations section).

While the primary function of DACC is the provision of secondary workforce development programs for students, the Career Center also provides adult education programs and training resources for local businesses and community members. The Career Center’s adult education division is responsible for three major programs: adult workforce education programs (fee-based career development and enrichment courses), Adult Basic Literacy Education (ABLE -- literacy and GED test preparation training), and a Community Career Resource Center (CCRC -- a Federal One-Stop location provided with support from local government agencies). While the adult education programs are funded out of a separate enterprise fund, the Career Center has historically supported these operations with money from its General Fund (see **R13** in recommendations section). Moreover, while most career centers support a community career resource center, the relationship with the CCRC is considered somewhat unique in that DACC provides significant financial support to the CCRC and houses the operation (see **issues for further study** in executive summary).

### Expenditure Comparison

**Table 2-2** compares FY 2007-08 expenditures (the most recent year available at the time of the audit) with the average of the peer career centers broken out by key functional areas.

**Table 2-2: Expenditure per Pupil Comparison**

	DACC		Peer Average		Difference Per Pupil	Percent Difference Per Pupil
	Total	Dollars Per Pupil	Total	Dollars Per Pupil		
<b>Administration</b>	\$2,908,296	\$5,875	\$3,304,210	\$4,397	\$1,478	33.6%
<b>Operations Support</b>	\$1,745,339	\$3,526	\$2,392,251	\$3,498	\$28	0.8%
<b>Staff Support</b>	\$266,765	\$539	\$968,414	\$991	(\$452)	(45.6%)
<b>Pupil Support</b>	\$1,041,119	\$2,103	\$1,292,875	\$2,199	(\$96)	(4.4%)
<b>Instruction</b>	\$6,779,202	\$13,695	\$9,274,026	\$10,462	\$3,233	30.9%
<b>Total</b>	<b>\$12,740,722</b>	<b>\$25,739</b>	<b>\$17,231,776</b>	<b>\$21,547</b>	<b>\$4,192</b>	<b>19.5%</b>

Source: FY 2007-08 Ohio Department of Education.

As shown in **Table 2-2**, DACC spent 19.5 percent more per pupil than the peer average in FY 2007-08. However, the average enrollment of the peer career centers was 58.7 percent higher than DACC which allows costs to be distributed among more students. For example, DACC had approximately 4.5 FTE administrators less per 1,000 students than the peer average, but their administration costs exceed the peer average by 33.6 percent.

The performance audit recommendations could help DACC achieve higher efficiency levels and reduce operational costs. In addition implementing recommended marketing strategies could help increase enrollment thus lowering expenditures on a per pupil basis (see **R9** and **R10** in recommendations section). The following is a brief explanation of the Career Center's expenditures:

- Administration:** In FY 2007-08, DACC spent approximately 34 percent more than the peer average on administrative costs. The majority of the costs were associated with the Office of the Principal (32 percent of the total), Office of the Treasurer (22 percent of the total), Office of the Superintendent (10 percent of the total), public information services (12 percent of the total), and information services (11 percent of the total). These expenditures do not relate directly to the education of students. Instead, they encompass expenses related to planning, research, information services, staff services, and data processing. While these expenses are a result of operational decisions, the administrative function is critical to the day-to-day operations of the Career Center. However, if implemented, recommendations to increase operational efficiencies identified within the performance audit should help reduce the per-pupil cost of the administrative function, thus bringing the costs more in line with the peer average (see **R1**, **R4**, and **R5** in recommendations section).

- **Operations Support:** These expenditures include facility operations costs for activities, capital goods purchases, and resources necessary to operate, clean, repair, and improve buildings and central offices. DACC spent approximately 1 percent or \$28 more than the peer average in FY 2007-08. Care and upkeep of building services accounted for 58 percent of the expenses. Of the 58 percent, 31.2 percent is associated with regular salaries and wages of non-certificated staff. While DACC is fairly comparable to the peer average, operational efficiencies can be achieved by implementing the recommendations found within the facilities analysis (see **R3**, **R4**, and **R5** in recommendations section).
- **Staff Support:** DACC had a per pupil expenditure of approximately \$450 less than the peer average in this area. Staff support consists of costs associated with the central office, including in-service training for district staff members, instructional improvement services, and meeting expenses for all staff. Eighty three percent of DACC's staff support expenses are accounted for in support services – instructional staff, which includes activities designed for assisting instructional staff in planning, developing, and evaluating teaching techniques used in the class room (see **R8** in recommendations section).
- **Pupil Support:** Pupil support consists of costs directly related to support services, guidance services, health services, psychological services, speech pathology services, attendance and any social work activity, as well as instructional media services for students. In FY 2007-08, DACC's cost per pupil was comparable to the peer average. By continuing to control its costs in this area, the Career Center should be able to maintain a spending level comparable to the peer average.
- **Instruction:** DACC spends a significant amount more per pupil on instruction than the peer average. In FY 2007-08, DACC spent approximately \$3,200 per pupil more than the peer average. Instructional spending consists of salaries/wages and benefits for teachers, teacher's aides, and paraprofessionals. It also includes expenses for materials, computers, books, and other consumable materials that are used by students in the classroom setting. While DACC spends more per pupil, the performance audit has identified recommendations, which if implemented, would help bring instructional costs closer to the peer average (see **R2**, **R4**, **R5**, and **R6** in recommendations section).

*Negotiated Agreement*

The Delaware Area Career Center Education Association represents both certificated and classified employees in the collective bargaining process. During the course of the audit, DACC successfully negotiated a new collective bargaining agreement that is in effect from July 1, 2009 to June 30, 2011. The only significant change from the previous contract with an impact on performance audit assessments was the change in language pertaining to class size and staffing requirements (see **R6** in recommendations section).

As part of the performance audit, certain contractual and employment issues were reviewed and compared with career centers in the area (regional peers) and State law. Negotiated agreements that provide benefits in excess of state minimum requirements create an additional financial burden for the Career Center. The following provisions in the DACC negotiated agreement exceeded the averages of the regional peers or State minimum requirements:

- **Severance pay-out:** Certificated and classified employees could receive payment for up to a maximum of 90 days in FY 2008-09, which exceeds the averages of the regional peers of 82 and 81 days, respectively, and the State minimum of 30 days (ORC § 124.39).
- **Holidays:** Classified employees who work 12 months receive up to a maximum of 11 paid holidays. The maximum of 11 holidays exceeds the State minimum requirement of 7 paid holidays (ORC § 3319.087) and the average of the regional peers of 10 paid holidays.
- **Maximum class size:** The negotiated agreement states that one level of lab shall not exceed 25 students and part-time aides must be assigned when a lab program's enrollment consists of greater than 50 percent special education students. Including specific class size and staffing requirements in the negotiated agreement limit the Board's ability to adjust classes and staffing based on student populations and financial constraints (see **R6** in recommendations section).



## Staffing

**Table 2-3** Compares DACC's FY 2009-10 staffing levels with the peers FY 2008-09 levels on a FTE and a per-1,000 student basis. The per-1,000 student comparison mitigates differences in staffing levels caused by differences in the size of the peers.

**Table 2-3: Staffing Level Comparison**

Classification	FTEs			FTEs per 1,000 Students		
	DACC	Peer Average	FTE Difference	DACC	Peer Average	Difference
Administrative <sup>1</sup>	10.0	21.0	(11.0)	20.0	28.8	(8.8)
Office/Clerical <sup>2</sup>	17.0	20.7	(3.7)	34.0	25.8	8.2
Teaching <sup>3</sup>	50.0	89.7	(39.7)	100.0	85.0	15.0
Education Service Personnel (ESP) <sup>4</sup>	5.0	4.2	0.8	10.0	4.5	5.5
Educational Support <sup>5</sup>	1.0	2.6	(1.6)	2.0	4.6	(2.6)
Other Certificated <sup>6</sup>	4.0	8.6	(4.6)	8.0	10.4	(2.4)
Non-Certificated Classroom Support <sup>7</sup>	7.3	9.3	(2.0)	14.6	13.8	0.8
Other Technical/Professional Staff <sup>8</sup>	6.0	8.5	(2.5)	12.0	12.6	(0.6)
Operations	12.0	13.8	(1.8)	24.0	18.9	5.1
<b>Total Staff</b>	<b>112.3</b>	<b>178.3</b>	<b>(66.0)</b>	<b>224.6</b>	<b>204.2</b>	<b>20.4</b>

**Source:** DACC payroll information, 2009 EMIS staffing and student enrollment reports.

<sup>1</sup> Administrative includes central office and building level administrators, directors and coordinators, as well as personnel responsible for the planning, management, evaluation, and operation of the District.

<sup>2</sup> Office/Clerical includes all 500 position codes (except 505 Teacher Aides) plus Administrative Assistants (101) and Attendance Officers (901).

<sup>3</sup> Teachers include General Education, Special Education, Career-Technical Programs/Pathways, Gifted and Talented, Preschool Special Education, and Preschool Handicapped Itinerant teaching assignments. It does not include ESP Teachers.

<sup>4</sup> Education Service Personnel include K-8 Art, Music, and P.E. Teachers, Counselors, Librarians, Registered Nurses, Social Workers, and Visiting Teachers per ORC 3317.023(A)(2).

<sup>5</sup> Educational Support includes Remedial Specialists, Tutors/Small Group Instructors, and Supplemental Service Teachers.

<sup>6</sup> Other Certificated includes Curriculum Specialists, Audio-Visual Staff, Permanent Substitutes, Teacher Mentor/Evaluator, and Other Education Professionals.

<sup>7</sup> Non-Certificated Classroom Support includes Teaching Aides, Paraprofessional Instructors, and Attendants.

<sup>8</sup> Other Technical/Professional Staff includes Library Aides, Computer Support Staff, and all other professional and technical staff.

As shown in **Table 2-3**, DACC has staffing levels per 1,000 students that are measurably above the peer average in the following classifications:

- Office/clerical (see **R1**),
- Teaching (see **R2**),
- Educational service personnel (see **R1**), and
- Operations (see **R3**).

While DACC has more teaching positions per 1,000 students than the peer average, a separate comparison of career-technical teachers to the peer average was completed in order to differentiate between regular and career-technical teachers in the various career fields (see **R2** in recommendations section). When career-technical teachers are excluded, DACC's regular teaching positions per 1,000 students are comparable to the peer average. While operations staff is also above the peer average, separate assessments of operational staff were completed based on best practices and identified benchmarks and not on a per 1,000 students comparison with the peers (see **R3** in recommendations section).

### Compensation

The majority of DACC staff are paid according to the negotiated teacher salary schedule included in the collective bargaining agreement. **Table 2-4** shows average salaries and average salaries per students educated compared with the average of the peer career centers. Years of service, cost of living allowances, step increases, and in some cases, the educational level attained by the personnel within a category, are factors which directly impact average salaries.

**Table 2-4: Average Salaries and Salaries per Student Comparison**

Classifications <sup>1</sup>	Average Salaries			Salaries Per Student Educated		
	DACC	Peer District Average	Percent Difference	DACC	Peer Salaries per Student	Percent Difference
Administrative	\$86,996	\$86,093	1.0%	\$1,456	\$2,482	(41.3%)
Office/Clerical	\$39,533	\$42,427	(6.8%)	\$1,410	\$1,081	30.4%
Teaching	\$61,628	\$65,225	(5.5%)	\$6,161	\$5,545	11.1%
Education Service Personnel (ESP)	\$67,054	\$70,988	(5.5%)	\$670	\$307	118.2%
Educational Support	\$59,796	\$37,584	59.1%	\$120	\$197	(39.1%)
Other Certificated	\$65,629	\$68,302	(3.9%)	\$525	\$669	(21.5%)
Non-Certificated Classroom Support	\$21,300	\$24,551	(13.2%)	\$311	\$356	(12.6%)
Other Technical/Professional Staff	\$50,733	\$51,573	(1.6%)	\$609	\$604	0.8%
Operations	\$40,006	\$32,286	23.9%	\$960	\$598	60.5%
<b>Total Staff</b>	<b>\$55,396</b>	<b>\$58,010</b>	<b>(4.5%)</b>	<b>\$12,438</b>	<b>\$11,840</b>	<b>5.1%</b>

Source: DACC payroll information as of May 2009, 2009 EMIS staffing and student enrollment reports.

<sup>1</sup> See notes to **Table 2-3** for positions included in each classification.

Auditors also compared the salaries of DACC educational personnel at the master's degree level along the life of the step schedule. When compared to the selected peer group, DACC tended to be slightly below average. When compared to its regional peers, though, its salaries were consistent with the peers.

DACC offers single and family medical insurance to its employees. In September 2006, the Career Center implemented a high-deductible medical insurance plan coupled with a HSA. The plans preferred (in-network) care features included annual deductibles of \$1,500 for single coverage and \$3,000 for family coverage, member coinsurance covered at 100 percent, and an unlimited lifetime maximum. The collective bargaining agreement states that the Board shall contribute 100 percent of the annual deductible per year to the HSA for employees enrolled in single or family coverage. DACC also offers single and family dental and vision insurance to its employees. The collective bargaining agreement states that the Board shall pay 85 percent of the monthly insurance premiums.

### *Facilities Operations*

DACC operates two campuses: a South Campus and a North Campus. The South Campus building was built in the 1970 and was purchased by DACC in 1995. DACC leased the building for the first year then purchased it with permanent improvement funds through a lease-purchase agreement. The building originally included 79,000 square feet, but 16,000 square feet was added for a law enforcement program. The South Campus features an open floor plan to simulate a real world, office setting. It offers the following programs:

- Dental Assisting;
- Law Enforcement;
- Architecture/Engineering Technology;
- Medical Office;
- Hospitality;
- Electronics;
- Health Technologies;
- Information Technology (Networking);
- Information Technology (Support Services);
- Information Technology (Multi-Media);
- Teacher Academy
- Pre-Professional Internship
- Professional Food Service; and
- Environmental Technologies.

The South Campus also houses the Community Career Resource Center and a Career Assessment Center.

The North Campus was opened in FY 1974-75. It originally included 115,000 square feet, but 16,000 square feet were added, bringing the current total to 131,000 square feet. The North Campus offers “industrial programs” and looks and feels like a traditional high school. It houses the following programs:

- Culinary Arts;
- Facility Maintenance
- Landscape;
- Welding;
- Collision Repair;
- Automotive Essentials;
- Automotive Technologies;
- Industrial/Diesel Mechanics
- Fire Service;
- Electrical Technologies;
- Career-focused Sophomore Program;
- Early Childhood Education;
- Career-Based Intervention (Career Graphics);
- Construction Technology, and
- Cosmetology.

Historically, the North Campus has included all of DACC's academic classrooms. In order to better serve students, some academic classes, including dual enrollment and hybrid (delivery) courses, were moved to the South Campus starting in FY 2009-10. DACC also provides multiple programs off-site.

DACC has a Director of Buildings & Grounds who reports to the Superintendent. His direct reports include an administrative assistant, a cafeteria manager, and two maintenance supervisors. In addition to supervising the maintenance and custodial staff in their buildings, the maintenance supervisors perform maintenance, custodial, and grounds keeping duties. Some facilities employees perform both maintenance and custodial tasks as well. In instructional areas, students are responsible for sweeping the shops or labs every day; however, the custodians still clean the restrooms and take out trash in those areas.

Maintenance and custodial employees are allocated as follows:

- North Campus: 1 FTE maintenance supervisor, 1 FTE day shift maintenance worker, 1 FTE day-shift custodian/maintenance worker, and 2 FTE night-shift custodians, for a total of 6.0 FTE facilities personnel.
- South Campus: 1 FTE maintenance supervisor, 1 FTE day-shift custodian/maintenance worker, and 2 FTE night-shift custodians, for a total of 4.0 FTE employees.

In addition, DACC has three substitute maintenance/custodial employees who operate on an "on call" basis.

DACC has an inventory system in place which involves annual physical counts and documented policies and processes. However, additional planning and documentation, along with strengthened internal controls, are needed to bring DACC's fixed asset management program in line with recommended practices (see **R17** in recommendations section). Specifically, DACC needs to strengthen its internal controls over inventory and consider moving toward centralized storage of commonly used items, such as office and classroom supplies. Furthermore while DACC conducts building audits, performs preventive maintenance, and uses work orders, but the processes are not formally documented. DACC would also benefit from the development and implementation of a formal, comprehensive facilities plan (see **R14** in recommendations section).

### *Facility Expenditures*

**Table 2-5** compares DACC's facility expenditures for the past three fiscal years.

**Table 2-5: Historical Facility Expenditures**

Line Item	FY 2005-06	FY 2006-07	Percent Change	FY 2007-08	Percent Change	Average Percent Change
<b>Personal Services</b>	\$472,189	\$504,227	6.8%	\$535,465	6.2%	6.5%
<b>ERIB<sup>1</sup></b>	\$180,599	\$187,563	3.9%	\$216,591	15.5%	9.7%
<b>Purchased Services</b>	\$507,879	\$536,077	5.6%	\$576,229	7.5%	6.5%
<b>Supplies/Materials</b>	\$159,620	\$149,296	(6.5%)	\$177,199	18.7%	6.1%
<b>Capital Outlay</b>	\$27,118	\$24,222	(10.7%)	\$11,188	(53.8%)	(32.2%)
<b>Other</b>	\$0	\$0	0.0%	\$0	0.0%	0.0%
<b>Total</b>	\$1,347,405	\$1,401,386	4.0%	\$1,516,671	8.2%	6.1%

**Source:** Ohio Department of Education Expenditure Flow Model Reports (FY 2005-06 through FY 2007-08).

<sup>1</sup>Employee retirement insurance benefits

Over the past two years, total facility expenditures increased by an average of \$84,600 or 6.1 percent. More than half of this increase was in salary and benefit costs, which is common among service industries since personnel costs typically comprise the majority of an entity's total budget. Recommendations identified within this report should help the Career Center to limit increases or reduce personnel costs within its facilities operations (see **R3**, **R4**, and **R5** in recommendations section).

**Table 2-6** compares DACC's facility operating statistics with the peer average.

**Table 2-6: Facility Operating Statistics Peer Comparison**

	DACC	Peer Average	Difference	Percent Difference
<b>Facility Expenditures</b>	\$1,516,671	\$1,885,900	(\$369,229)	(19.6%)
<b>Average Students</b> <sup>1</sup>	495	1,199	(704)	(58.7%)
<b>Total Square Footage</b>	231,400	272,949	(41,549)	(15.2%)
<b>Square Feet per Student</b>	467.47	325.21	142.26	43.7%
<b>Expenditures per Student</b>	\$3,064	\$2,049	\$1,015	49.5%
<b>Expenditures per Square Foot</b>	\$6.55	\$6.76	(\$0.20)	(3.0%)

Source: ODE EFM Inclusion Reports (FY 2007-08), EFM Reports (FY 2003-04 through FY 2007-08), and square footage data

<sup>1</sup> Students equals three-year average enrollment report by ODE.

As shown in **Table 2-6**, DACC's expenditures per square foot were below the peer average for FY 2007-08. However, the Career Center's expenditure per square foot does exceed the American School and University<sup>2</sup> average of \$4.56. Furthermore, DACC had more square feet per student than the peer average and its expenditures per student were above the peer average. This could indicate that DACC's facilities are underutilized when compared with the peers (see **R15** in recommendations section).

<sup>2</sup> AS&U, 37<sup>th</sup> Annual Maintenance & Operations Cost Study, FY 2007-08. <http://www.asumag.com/>

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## RECOMMENDATIONS



## Recommendations

### Staffing

Salaries and wages represent the majority of costs for an educational institute. Therefore, managing the staffing level and mix are critical in ensuring cost effectiveness and efficiency in an operation. DACC's staffing comparisons were completed using data from the Education Management Information System (EMIS), as well as data obtained from peers and national sources.

**R1 DACC should consider eliminating 4.0 FTE office/clerical, 2.0 FTE counselor, and 1.0 FTE library staff<sup>1</sup> positions in order to bring staffing levels in these categories more in line with the peer average. Taking such action would reduce salary and benefit expenditures and help bring the Career Center's salary cost per student to levels more comparable with the peer average.**

Based on position titles provided by the Career Center, staff reported in the office/clerical category include:

- 1.0 FTE EMIS Coordinator;
- 1.0 FTE Accounts Payable person;
- 1.0 FTE Payroll/Benefits Manger; and
- 14.0 FTE Administrative Assistants and Secretaries.

Table 3-1 compares office/clerical staffing levels.

**Table 3-1: Office/Clerical Staffing Comparison per 1,000 Students**

	DACC FTE Staff	DACC Staff per 1,000	Peer Average Staff per 1,000	Difference per 1,000
Clerical Staff	11.00	21.99	21.84	0.15
All Other Office Staff	6.00	12.00	3.94	8.06
<b>Total Office/Clerical Staff</b>	<b>17.00</b>	<b>33.99</b>	<b>25.78</b>	<b>8.21</b>
<b>FTE Adjustment Needed to Equal Peer Average Staff per 1,000 Students</b>				<b>(4.1)</b>

Source: DACC staffing information as of July 2009, Peer 2009 EMIS staffing reports, and DACC and Peer 2009 student enrollment reports.

<sup>1</sup> DACC has 1.0 FTE library and 1.0 FTE library aid positions. Therefore, a reduction of a library position may require a reallocation of duties among the remaining staff to cover associated duties.

As shown in **Table 3-1**, DACC has approximately 8.2 FTE office/clerical staff per 1,000 students more than the peer average, which equates to a total of 4.1 FTE positions.

The Ohio Administrative Code defines Educational Service Personnel (ESP) as specialists employed in one of eight areas: counselor, library/media specialist, school nurse, visiting teacher, social worker, or elementary art, music, and physical education teacher. As illustrated in **Table 3-2**, DACC employs 4.0 counselors and 1.0 librarian, which equates to 10.0 FTEs per 1,000 students. The peer career centers average 4.5 FTE ESP staff per 1,000 students.

**Table 3-2: ESP Staffing Comparison per 1,000 Students**

	DACC FTE Staff	DACC Staff per 1,000	Peer Average Staff per 1,000	Difference per 1,000
ESP Teachers	0.00	0.00	0.00	0.00
Counselors	4.00	8.00	3.09	4.91
Librarians/Media Specialists	1.00	2.00	1.01	0.99
School Nurses	0.00	0.00	0.41	(0.41)
Social Workers	0.00	0.00	0.00	0.00
Visiting Teachers	0.00	0.00	0.00	0.00
<b>Total Educational Service Personnel</b>	<b>5.00</b>	<b>10.00</b>	<b>4.51</b>	<b>5.49</b>
<b>FTE Adjustment Needed to Equal Peer Average Staff per 1,000 Students</b>				<b>(2.7)</b>

**Source:** DACC staffing information as of July 2009, Peer 2009 EMIS staffing reports, and DACC and Peer 2009 student enrollment reports.

To operate at the peer average on a per 1,000 student basis, DACC would need to reduce a total of 2.7 FTE ESP positions. The ESP category which is the most above the peer average is counselors. The elimination of 2.0 FTE counselor positions would bring DACC more in line with the peers.

In addition to the 1.0 FTE librarian, DACC also employs 1.0 FTE library aide. **Table 3-3** shows total library staff for the Career Center in comparison to the peer average.

**Table 3-3: Library Staffing Comparison per 1,000 Students**

	DACC FTE Staff	DACC Staff per 1,000	Peer Average Staff per 1,000	Difference per 1,000
Librarians	1.00	2.00	1.01	0.99
Library Aides	1.00	2.00	0.24	1.76
<b>Total Librarians/Library Aids Staff</b>	<b>2.00</b>	<b>4.00</b>	<b>1.25</b>	<b>2.75</b>
<b>FTE Adjustment Needed to Equal Peer Average Staff per 1,000 Students</b>				<b>(1.4)</b>

**Source:** DACC staffing information as of July 2009, Peer 2009 EMIS staffing reports, and DACC and Peer 2009 student enrollment reports.

The elimination of 1.0 FTE library staff position would bring DACC more in line with the peer career centers.

*Financial Implication:* By eliminating 4.0 FTE office/clerical positions, 2.0 FTE counselor positions, and 1.0 FTE library aide position, the Career Center would save over \$429,000 in salaries and benefit costs starting in FY 2010-11.

**R2 DACC should bring the number of students per career-technical instructor more in line with the peer average by recruiting additional students, eliminating 6.0 FTE career-technical teacher positions, and/or reducing program offerings.**

**Table 2-1** in the background shows that enrollment per program and per career field at the Career Center is significantly less than the averages of the peer career centers. In addition, DACC averaged 20 students per instructor<sup>2</sup> in workforce development programs compared to the peer career centers average of 31.4 students. **Table 3-4** illustrates the career-technical students per instructor for DACC and the peer career center.

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<sup>2</sup> Until FY 2009-10, DACC operated under a provision in its negotiated agreement, which did not allow a single teacher to provide instruction to more than 32 students in a day. This had the effect of limiting class sizes and necessitated the hiring of additional teachers, resulting in two-teacher programs. For example, the Career Center's law program reported 35 students in FY 2008-09 and two instructors were employed for the program's operation. One teacher instructed in the morning and the other instructed in the afternoon. While not instructing the career-technical course, these two employees served in non-instructional capacities, monitoring in-school suspension or study hall. Other teachers in similar situations provide administrative support, or other non-programmatic tasks. However, as these employees are employed by the Career Center as the result of the negotiated agreement, two teacher programs were assigned a full 2.0 FTE teacher value, regardless of the time each instructor actually spend providing instruction to students.

**Table 3-4: FY 2008-09 Career-Technical Students per Instructor**

Career Field	Delaware Area Career Center			Peer Career Center Average		
	Student Enrollment (Head Count)	Instructors (FTE)	Students per Instructor	Student Enrollment (Head Count)	Instructors (FTE)	Students per Instructor
Agriculture and Environmental Systems	121.0	5.0	24.2	58.1	1.8	31.5
Arts and Communications	N/A	N/A	N/A	36.4	1.3	31.9
Business and Administrative Services	26.0	1.0	26.0	37.3	1.6	25.8
Construction Technologies	51.0	3.0	17.0	69.9	2.9	24.1
Education and Training	47.0	2.0	23.5	27.4	1.2	23.6
Engineering and Science Technologies	N/A	N/A	N/A	20.7	1.0	20.7
Finance	N/A	N/A	N/A	37.0	1.0	37.0
Health Science	50.0	3.0	16.7	160.4	3.8	41.1
Hospitality and Tourism	51.0	3.0	17.0	51.3	1.6	32.9
Human Services	30.0	2.0	15.0	68.0	2.0	34.0
Information Technology	71.0	3.0	23.7	83.6	2.6	32.4
Law and Public Safety	76.0	4.0	19.0	53.6	1.4	44.5
Manufacturing Technologies	58.0	2.5	23.2	63.0	2.2	28.8
Marketing	N/A	N/A	N/A	31.5	1.0	31.5
Transportation Systems	50.0	3.0	16.7	95.3	3.1	30.8
<b>Total</b>	<b>631.0</b>	<b>31.5</b>	<b>20.0</b>	<b>835.7</b>	<b>26.6</b>	<b>31.4</b>

Source: DACC and peer FY 2008-09 career field reports and EMIS coordinators.

In order to bring its student per instructor ratio in line with the peer average through reductions in staff alone, the Career Center would need to eliminate 11.4 FTE. Program and staffing changes implemented for FY 2009-10 are expected to result in a net reduction of 2.0 FTE instructor positions. Furthermore, **Table 4-1** in the appendix shows that, on a per-1,000 student basis, DACC is overstaffed by 7.5 FTEs. The synthesis of these findings indicates that DACC could reduce its instructional staff.

The Career Center can pursue three primary strategies to further address its comparatively low number of students per instructor. First, DACC can continue to make staffing reductions. AOS identified six programs at DACC are classified as two-teacher programs but that have fewer than 50 students, which should allow for a single teacher program. However, contractual provisions prevent the Career Center from eliminating unnecessary positions until specific enrollment figures are met (see **R6**). As a result, only one of the six two-teacher programs can be transitioned to a single teacher program in FY 2010-11. The remaining programs would have to experience a decline in program enrollment or the retirement of a program instructor in order to transition to a one-teacher program.

While reductions in career-technical instructors will help bring staffing levels in line with peer career centers, DACC should also work to increase enrollment. Modest increases in enrollment can have a measurable increase in the Career Center's student to instructor ratio and lower the per-student cost. Targeted and innovative marketing strategies could assist the Career Center in recruiting a larger percentage of students from associate high schools (see **R9**, and **R10**). Finally, the Career Center could make further reductions in program areas that may improve its students per instructor ratio. While DACC is significantly smaller than the peer average in terms of enrollment and the size of the planning district it serves, it offers more program areas than the peer career centers (see **Table 2-1** in background).

The number of programs offered as well as the Career Center's negotiated agreement have resulted in ratios of students per instructor that are considerably less than the peer career center average. Making additional reductions to program staff and/or increasing enrollment in programs already offered will improve the Career Center's efficiency.

*Financial Implication:* Because of restrictions on the negotiated agreement, DACC will not be able to reduce 6.0 FTE career-technical teacher positions immediately. However, the Career Center could reduce 1.0 FTE career-technical teacher position without violating the negotiated agreement, which would save an estimated \$59,000 in salaries and benefit starting in FY 2010-11.

- R3 DACC should reduce maintenance staffing by 1.5 FTEs, adjust allocations of staff time between functions to better meet its needs, and contract out all grounds keeping duties. These changes will bring departmental staffing in line with industry standards and improve DACC's ability to maintain consistent and reasonable workloads for maintenance employees.**

**Table 3-5** shows how DACC facility staff allocate their time between functions.

**Table 3-5: Allocation of Facility Staff**

	Administrative FTE	Maintenance FTE	Custodial FTE	Grounds Keeping FTE	Total FTE
<b>Building Maintenance Supervisors</b>	0.4	1.0	0.4	0.2	2.0
<b>Maintenance Employees</b>	0.0	1.0	0.0	0.0	1.0
<b>Custodians</b>	0.0	0.0	5.0	0.0	5.0
<b>Maintenance/Custodial Employees</b>	0.0	1.3	0.7	0.0	2.0
<b>Total</b>	<b>0.4</b>	<b>3.3</b>	<b>6.1</b>	<b>0.2</b>	<b>10.0</b>

Source: DACC key administrators.

Based on a review of the past five annual *Maintenance & Operations Cost Study* (American School and University Magazine (AS&U), 2004-2009),<sup>3</sup> the national median for maintenance staffing is one maintenance worker per 95,000 square feet. Based on the 231,400 square feet maintained by DACC, it should employ 2.4 FTE maintenance staff. In terms of custodial staffing, *Planning Guide for Maintaining School Facilities* (National Center for Education Statistics (NCES), 2003) recommends a range of 28,000 to 31,000 square feet per custodial FTE for school districts to maintain a level of cleanliness that is the norm for most school facilities, is acceptable to most stakeholders, and does not pose any health issues. Based on cleaning 177,200 square feet, DACC has an appropriate number of staff allocated to the custodial function.

The two building maintenance supervisors each spend about 20 percent of their time on administrative duties even though DACC also employs a Director of Buildings and Grounds. Many school districts have fewer supervisory positions in their maintenance and operations departments. For example, Marysville Exempted Village School District in Union County has 1 FTE administrators for a maintenance and operations department that serves 13 buildings. By reallocating the duties so that supervisors only need to spend about 10 percent of their time on administrative duties, with the remainder on maintenance tasks, DACC could bring its staffing in line with what is typical in other school districts.

**Table 3-6** compares DACC facility staffing with recommended levels based on these national benchmarks.

**Table 3-6: Recommended Staffing Allocation**

	Current Model	Recommended Model
<b>Administrative</b>	0.4	0.1
<b>Maintenance</b>	3.3	2.4
<b>Custodial</b>	6.1	6.0
<b>Grounds Keeping</b>	0.2	0.0
<b>Total</b>	<b>10.0</b>	<b>8.5</b>

Source: DACC, Marysville Exempted Village School District (Union County), NCES, and AS&U.

In total, DACC has 1.5 more FTE facilities staff than suggested when benchmark data is applied.

**Table 3-7** provides some key statistics and indicators useful in comparing operating efficiency.

<sup>3</sup> These studies were the result of detailed surveys of business officials at school districts across the nation that collected information on staffing levels, workloads, facility expenditures, and salaries.

**Table 3-7: Facility Key Statistics and Indicators**

Buildings	
<b>Total Number of Buildings</b>	<b>2</b>
Square Footage	
<b>Total Square Feet Cleaned</b>	<b>177,200</b>
<b>Total Square Feet Maintained</b>	<b>231,400</b>
Workload Ratios	
<b>Total Square Feet Cleaned per FTE (6.1 FTE)</b>	<b>29,049</b>
<i>NCES Planning Guide Benchmark<sup>1</sup> (Sq. Ft. per FTE)</i>	<i>29,500</i>
<b>Total Square Feet Maintained per FTE (3.3 FTE)</b>	<b>70,121</b>
<i>AS&amp;U Cost Survey National Median<sup>2</sup> (Sq. Ft. per FTE)</i>	<i>95,000</i>

**Source:** DACC, NCES, and AS&U.

**Note:** Totals may vary due to rounding.

<sup>1</sup> According to the NCES, 28,000 to 31,000 square feet per FTE custodian is the norm for most school facilities. The level of cleanliness that is achievable with this workload ratio is acceptable to most stakeholders and does not pose any health issues.

<sup>2</sup> The AS&U study is based on a national survey which is released in April of each year.

Based on current allocations of staffing, each maintenance worker is responsible for 70,121 square feet, which is below the national benchmark of 95,000 square feet per maintenance FTE. DACC could operate with 1.0 FTE fewer maintenance staff and be in line with this benchmark. DACC custodial staffing meets the NCES benchmark for the square footage cleaned per custodial FTE at 29,049.

Although DACC is only slightly above the national benchmark for custodial staffing on a District-wide basis, the benchmark does not take into account the differences between the two buildings. For example, the South Campus is mostly carpeted and includes a significant amount of office space which suggests that it would require less intensive daily cleaning. The North Campus, which is larger, includes a cafeteria area, and requires daily mopping. The Career Center may want to consider workload imbalances created by the differences in the building then reallocate custodial staff between the campuses.

DACC contracts out the majority of its grounds keeping. The contractor mows all of the acreage at the North Campus and 8 acres at the South Campus. DACC employees (.2 FTE) mow 35 acres at the South Campus because they have equipment to mow that particular parcel. By contracting all grounds keeping functions, DACC can reallocate staff time to maintenance or custodial duties.

By adjusting the allocation of time dedicated to custodial, maintenance, and administrative functions, and contracting out all grounds keeping duties, DACC could reduce facilities staff by 1.5 FTEs and bring departmental staffing in line with industry standards. Furthermore, these changes would allow DACC to maintain consistent

workloads for maintenance and custodial employees while better meeting the need of each building.

*Financial Implication:* By reducing maintenance staffing by 1.5 FTE, DACC could potentially save \$86,000 per year in salaries and benefits.

### Benefits

*Medical, dental, and vision insurance are a large component of an organization's cost for employee compensation. Comparing premium and contribution rates to an identified benchmark can help an organization make changes to benefit plans in order to control costs. This report used the State Employment Relations Board's 16<sup>th</sup> Annual Report (Cost of Health Insurance in Ohio's Public Section) as a component of the insurance benefits and costs analysis.*

**R4 DACC should seek to bring its cost for medical insurance more in line with State Employment Relations Board (SERB) averages for premiums and employee contributions. DACC should consider negotiating an employee share in the contributions the Board makes to the employee's health savings account (HSA). In addition, the Career Center should attempt to negotiate changes to medical plan features, such as member coinsurance and life-time maximums, in order to bring its premiums more in line with SERB averages for other high deductible plans.**

DACC offers single and family medical insurance to its employees. In September 2006, the Career Center implemented a high-deductible medical insurance plan coupled with a HSA. The plans preferred (in-network) care features included annual deductibles of \$1,500 for single coverage and \$3,000 for family coverage, member coinsurance covered at 100 percent, and an unlimited life-time maximum. **Table 3-8** compares DACC's monthly medical insurance premiums to the SERB average premiums for the Columbus region.

**Table 3-8: Monthly Medical Insurance Premium Comparison**

	Medical Premiums		Employee Contributions	
	Single	Family	Single	Family
<b>DACC</b>	\$428.53	\$1,178.45	15.0%	15.0%
<b>SERB Columbus Region Average<sup>1</sup></b>	\$495.46	\$1,324.87	13.6%	15.7%
<b>Difference</b>	(\$66.93)	(\$146.42)	1.4%	(0.7%)

**Source:** DACC healthcare information and the 16<sup>th</sup> Annual Report on the Cost of Health Insurance in Ohio's Public Sector (SERB, 2008).

<sup>1</sup> SERB average premium includes 2007 information therefore the data was increased by 6.5 percent for 2008 and 2009 to reflect a conservative increase in the cost of health insurance.



As shown in **Table 3-8**, DACC has below average insurance premiums when compared to all types of health insurance plans and employee contributions are comparable to the average reported by SERB for the Columbus region. However, the collective bargaining agreement states that the Board shall contribute 100 percent of the annual deductible to the HSA for employees enrolled in single or family coverage. **Table 3-9** shows an analysis that compares the total medical insurance cost of the Career Center, including its employee HSA contribution, with what it would cost using the SERB averages for the Columbus area.

**Table 3-9: FY 2008-09 Medical Insurance Cost Comparison**

	Single	Family	Total
<b>Monthly Premium</b>	\$428.53	\$1,178.45	\$1,606.98
<b>Employees Enrolled</b>	37	82	119
<b>Monthly Medical Insurance Premium Cost</b>	\$15,855.61	\$96,632.90	\$112,488.51
<b>Employee Contribution (15 percent)</b>	\$2,389.46	\$14,520.56	\$16,910.02
<b>DACC Contribution (85 percent)</b>	<b>\$13,466.15</b>	<b>\$82,112.34</b>	<b>\$95,578.49</b>
<b>DACC Paid HSA Contributions</b>	<b>\$4,625</b>	<b>\$20,500</b>	<b>\$25,125.00</b>
<b>Total Annual DACC Cost</b>			<b>\$1,448,441.80</b>
<b>Total Annual SERB Cost <sup>1</sup></b>			<b>\$1,289,059.59</b>

**Source:** DACC healthcare information and the 16<sup>th</sup> Annual Report on the Cost of Health Insurance in Ohio's Public Sector (SERB, 2008).

<sup>1</sup> SERB average premium includes 2007 information therefore the data was increased by 6.5 percent for 2008 and 2009 to reflect a conservative increase in the cost of health insurance.

**Table 3-9** shows the Career Center spent \$95,578 per month on medical insurance premiums and \$25,125 per month on employee HSA contributions, which equates to a total annual cost of \$1,448,442. Based on DACC's enrollment numbers in single and family coverage, the total annual cost to the Board, assuming premiums and employee contributions were equal to the SERB averages, would be \$1,289,060. The difference between the SERB average and the Career Center's actual cost is \$159,382 or 11 percent less than what is paid by the Career Center.

Although employer contributions to employee HSAs are common, contributing an amount equal to 100 percent of the annual deductible is not. For example, Marysville Exempted Village School District (MEVSD) offers a high deductible plan with similar annual deductibles of \$1,100 for single and \$2,200 for family coverage. However, MEVSD and its employees share in the cost of the annual deductibles with the MEVSD Board paying 45 percent of the amount to its employees' HSA. By contributing 100 percent of the annual deductible to employees' HSAs, the Career Center has increased its total cost for employee health insurance to a level where it is paying more than it would if its premiums were in line with the SERB average for a full coverage or traditional plan. If DACC and its employees each contributed 50 percent toward the deductibles to the HSA,

it would save the Board \$12,563 per month or \$150,756 per year and bring its total annual medical insurance cost within 1 percent of the SERB benchmark cost.

Furthermore, while DACC premiums are lower than the SERB regional average, **Table 3-10** shows that its premiums are higher when compared to other high deductible health plans (HDHP) in the Columbus Region.

**Table 3-10: HDHP Medical Premium Comparison**

	Single	Family
DACC	\$428.53	\$1,178.45
SERB Columbus Region Average	\$407.00	\$1,119.00
<b>Difference</b>	<b>\$21.53</b>	<b>\$59.45</b>

**Source:** DACC healthcare information and the 17<sup>th</sup> *Annual Report on the Cost of Health Insurance in Ohio's Public Sector* (SERB, 2009).

*Strategic Health-Care Plan Design* (GFOA, 2009) recommends that plan sponsors consider the following actions to contain costs:

- Eligibility management strategies include auditing dependents, retirees, and Medicare eligibility;
- Vendor management strategies include auditing claims to ensure that carriers or third-party administrators pay benefits according to plan rules, coordinating benefits, adopting procedures for addressing complaints about vendor activity, periodically reviewing contracts, and implementing achievable performance goals;
- Health-care management programs include wellness, disease management, large-case management, utilization review, and pharmacy benefit management programs;
- Steps to influence participant behavior, which can improve participant health and drive down costs, include educational programs about improving health habits and behaviors, individual health risk appraisals, and online information about certain illnesses, as well as financial incentives for modifying behaviors;
- Cost sharing measures include high deductibles, co-payments, co-insurance provisions, and employee contributions;
- Aggregation, which can help achieve better pricing, include health-care insurance pools, intergovernmental agreements for procurement of prescription drugs, or partnerships with private-sector organizations; and
- Self-funding.

DACC could use GFOA recommended practices and attempt to reduce its premium costs. If DACC premiums for its HDHP were in line with similar plans, it would save over \$39,000 annually.

By implementing cost containment strategies and reducing HSA contributions to a level more comparable with MEVSD, DACC could achieve considerable savings. In addition comparable to other leading practice organizations, DACC employees would be given an incentive to manage their health care costs.

*Financial Implication:* By reducing employer contributions to employee's HSAs to 50 percent of the annual deductible, DACC saved over \$150,000 annually.

- R5 DACC should negotiate an increase to the employee contributions toward dental and vision premiums for family coverage to levels that are more in line with the SERB averages. Furthermore, DACC should continue efforts to negotiate lower premiums and consider altering the features of its dental and vision plans. By adjusting the employee contributions and altering plan designs, the Board can bring its costs for dental and vision insurance more in line with SERB averages for the Columbus region, while continuing to offer competitive benefits.**

DACC offers single and family dental and vision insurance to its employees. The collective bargaining agreement states that the Board shall pay 85 percent of monthly insurance premiums, which means the employees will be responsible for paying the remaining 15 percent. **Table 3-11** compares DACCs dental and vision insurance premiums and the respective employee contributions with the SERB average for the Columbus Region.

**Table 3-11: Dental and Vision Insurance Comparison**

	Dental Premiums		Employee Contributions	
	Single	Family	Single	Family
Delaware ACC	\$32.52	\$89.88	15.0%	15.0%
SERB Columbus Region Average <sup>1</sup>	\$49.40	\$85.84	15.5%	21.0%
<b>Difference</b>	<b>(\$16.88)</b>	<b>\$4.04</b>	<b>(0.5%)</b>	<b>(6.0%)</b>
	Vision Premiums		Employee Contributions	
	Single	Family	Single	Family
Delaware ACC	\$14.69	\$33.26	15.0%	15.0%
SERB Columbus Region Average <sup>1</sup>	\$17.80	\$23.07	14.0%	32.1%
<b>Difference</b>	<b>(\$3.11)</b>	<b>\$10.19</b>	<b>1.0%</b>	<b>(17.1%)</b>

**Source:** DACC healthcare information and the 16<sup>th</sup> Annual Report on the Cost of Health Insurance in Ohio's Public Sector (SERB, 2008).

<sup>1</sup> SERB average premium includes 2007 information therefore the data was increased by 6.5 percent for 2008 and 2009 to reflect a conservative increase in the cost of health insurance.

**Table 3-11** shows that the Career Center's premiums and employee contribution rates for single coverage are in line with or better than the SERB averages. However, its family

coverage premium and employee contribution are not in line with the SERB averages; which results in higher dental and vision insurance costs to the Board.

**Table 3-12** compares the total dental insurance cost for DACC with the SERB average.

**Table 3-12: FY 2008-09 Dental Insurance Cost Comparison**

	Single	Family	Total
<b>Monthly Premium</b>	\$32.52	\$89.88	\$122.40
<b>Employees Enrolled</b>	35	90	125
<b>Monthly Dental Insurance Premium Cost</b>	\$1,138.20	\$8,089.20	\$9,227.40
<b>Employee Contribution (15 percent)</b>	\$170.80	\$1,213.20	\$1,384.00
<b>DACC Contribution (85 percent)</b>	\$967.40	\$6,876.00	\$7,843.40
<b>Total Annual DACC Cost</b>			<b>\$94,120.80</b>
<b>Total Annual SERB Cost<sup>1</sup></b>			<b>\$90,767.57</b>

**Source:** DACC healthcare information and the 16<sup>th</sup> *Annual Report on the Cost of Health Insurance in Ohio's Public Sector* (SERB, 2008).

<sup>1</sup> SERB average premium includes 2007 information therefore the data was increased by 6.5 percent for 2008 and 2009 to reflect a conservative increase in the cost of health insurance.

As shown in **Table 3-12**, the Career Center's portion of the monthly dental insurance premium costs was \$7,843, which equates to an annual cost of about \$94,121. The estimated cost based on DACC's plan enrollment and the SERB average cost was \$90,768. Based on this comparison, the SERB average costs, to cover the same population, would be \$3,353 or 3.7 percent less than the cost incurred by DACC.

**Table 3-13** compares the total vision insurance cost for DACC with the SERB average.

**Table 3-13: FY 2008-09 Vision Insurance Cost**

	Single	Family	Total
<b>Monthly Premium</b>	\$14.69	\$33.26	\$47.95
<b>Employees Enrolled</b>	30	92	122
<b>Monthly Vision Insurance Cost</b>	<b>\$440.70</b>	<b>\$3,059.92</b>	<b>\$3,500.62</b>
<b>Employee Contribution (15 percent)</b>	\$66.00	\$449.88	\$515.88
<b>DACC Contribution (85 percent)</b>	<b>\$374.70</b>	<b>\$2,610.04</b>	<b>\$2,984.74</b>
<b>Total Annual DACC Cost</b>			<b>\$35,816.88</b>
<b>Total Annual SERB Cost<sup>1</sup></b>			<b>\$22,803.38</b>

**Source:** DACC healthcare information and the 16<sup>th</sup> *Annual Report on the Cost of Health Insurance in Ohio's Public Sector* (SERB, 2008).

<sup>1</sup> SERB average premium includes 2007 information therefore the data was increased by 6.5 percent for 2008 and 2009 to reflect a conservative increase in the cost of health insurance.

**Table 3-13** shows the Career Centers portion of the monthly vision insurance premium costs was \$2,985 or \$35,817 annually. The estimated annual cost based on the DACC

plan enrollment and the SERB average vision insurance cost was \$22,803, which is \$13,014 or 36.3 percent below the cost paid by DACC.

*Financial Implication:* By reducing premiums and increasing employee contributions for dental and vision insurance family coverage, DACC could save over \$16,000 annually.

### *Collective Bargaining*

*Collective bargaining agreements provide the framework for employee and employer relations. However, some clauses can restrict management rights, prove costly, or over-complicate organizational practices. DACC's negotiated agreement was compared to the peer districts to determine if the contract contributed to less efficient or effective organizational practices.*

**R6 DACC should continue efforts to gain a greater level of flexibility and control in creating, modifying, or eliminating secondary workforce development programs. While the Career Center has made improvements through the collective bargaining process, the agreement continues to be overly restrictive and complicated. The renegotiation of program staffing guidelines would improve DACC's management control and decision-making authority and create a work environment more consistent with peer career centers.**

During the course of the audit, DACC successfully negotiated a new collective bargaining agreement that is in effect from July 1, 2009 to June 30, 2011. However, staffing decisions for workforce development programs at the Career Center are still restricted by this agreement. The previous collective bargaining agreement, in place through FY 2008-09, included a provision that if a program's enrollment was 32 or more, the Career Center was required to staff the program with two teachers. The effect of this provision was to limit class sizes to a maximum of 15 or 16 students, as most programs have instructors teach both the eleventh and twelve-grade levels (see **R2**).

Because of the restrictive nature of this provision, DACC worked to remove the language from the collective bargaining agreement effective with the new collective bargaining agreement. In its place, the Career Center negotiated a maximum of 25 students in each program level. This provision allows for larger classes, more flexibility, and a means to expand services without increasing costs. While the change in this provision will allow the Career Center to avoid hiring additional teachers because of increased enrollment, DACC is still limited in the manner in which programs can be transitioned to a single teacher program or eliminated altogether. According to the new collective bargaining agreement, if a program's enrollment declines to a level between 24 and 32, the Career Center is required to maintain it as a two-teacher program for an additional year. Moreover, if the enrollment in a single teacher program drops to 8 students, the Career Center must maintain the program for one year, and after that, the program is only

required to have a minimum enrollment of 15 students. Finally, programs for special education students are limited to a maximum of 12 students, and regular programs that consists of greater than 50 percent special education students are required to have an aide to assist with program instruction.

Moreover, the provisions in DACC collective bargaining agreement which govern the creation of two-teacher programs has resulted in the teachers in these programs spending half of their work day in non-instructional capacities, such as monitoring study halls or in-school suspensions. The number of students receiving instruction per career-technical instructor at DACC is significantly less than the peer career center average (see **Table 3-4**).

Provisions relating specifically to program management were compared to the peer career centers' collective bargaining agreements. The analysis indicated the majority of the peer career centers do not have provisions within their agreements regarding maximum class sizes, and the language in DACC's collective bargaining agreement was significantly more restrictive in nature than the peer career centers.<sup>4</sup> The two career centers with provisions restricting management control of program staffing (Eastland-Fairfield Career Center and Tolles Career and Technical Center) have class size maximums that are greater than or equal to DACC (25 and 28 respectively). Moreover, only Tolles Career and Technical Center's negotiated agreement has provisions, which restrict the manner, and condition in which a program can be modified or eliminated. Tolles has a similar agreement to maintain programs for an additional year if program enrollment falls to a minimum of eight students. However, none of the peer career centers have provisions regarding the instruction of special education students, which further limits management control of programs staffing at DACC.

It should be noted that of the five peer career centers, Tolles Career and Technical Center had the lowest ratio of students per instructor with an average of 21.8 students per instructor. The Superintendent at Tolles Career and Technical Center indicated that the presence of these restrictive negotiated provisions impacted student teacher ratios and noted that the Center had difficulties in eliminating programs with low enrollment.

In contrast, Cuyahoga Valley Career Center's collective bargaining agreement explicitly outlines management rights in affecting changes in programs and staffing. Its agreement states, "If the Board elects to eliminate a specific program for such reasons as low enrollment...then the Board may eliminate the position of the Member who was teaching

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<sup>4</sup> Auburn Career Center, Butler Technology and Career Development Schools, and Cuyahoga Valley Career Center do not have provisions limiting student teacher ratios or restricting how program staffing is modified or eliminated. Eastland-Fairfield Career Center and Tolles Career and Technical Center have provisions limiting student teacher ratios. Tolles Career and Technical Center also has provisions restricting the manner in which programs can be eliminated.

that program. Nothing herein shall be deemed to require the Board to keep a program, is being agreed that the decision of which programs to offer is a management right and not subject to bargaining or negotiation.”

While DACC has worked to eliminate restrictive language, such as negotiating student teacher ratios of 25:1 rather than the de facto 16:1 ratio found in previous collective bargaining agreements, it has not established an efficient manner in which programs can be transitioned from two-teacher programs to one-teacher programs. Without a change in the contract language, DACC cannot move the six programs it has with fewer than 50 students to one-teacher programs (see **R2**).

### *Human Resource Management*

*Effective human resources management practices and plans are critical components for managing personnel. Plans and strategies help ensure that both short-term and long-term goals related to human capital are met and that strategies to manage personnel resources are implemented as effectively as possible. Staffing plans and professional development strategies are two examples of how an entity can effectively management its staffing resources.*

**R7 DACC should develop staffing and recruitment plans to address current and future staffing needs. The design of a formal staffing plan and a comprehensive recruitment plan should include elements of leading practices, align with the strategic plan and goals, and illustrate the cost impact on the Career Center.**

DACC does not have a formal staffing plan or recruitment plan. Instead, staffing levels are based on stipulations outlined in the negotiated agreement for teachers and teacher aides (see **R.8**). Furthermore, DACC has not developed any formal methods for determining staffing needs for non-teaching certificated, classified, or administrative personnel.

The Superintendent is responsible for recruiting and hiring of all staff. When positions become available, the Superintendent posts the positions on the Educational Service Center (ESC) of Central Ohio’s website. No additional methods of recruiting applicants are used.

According to *Strategic Staffing Plans* (SHRM, June 2002), high performing organizations use plans and a system to monitor and control the cost of engaging human capital. A strategic staffing plan forms an infrastructure to support effective decision-making in an organization. In addition, *Estimating Future Staffing Levels* (SHRM, 2006) maintains that the most important question for any organization is what type of workforce it will need in order to successfully implement its business strategy. Once this question is answered, the

organization must focus on recruiting, developing, motivating, and retaining the number and mix of employees that will be required at each point in time.

Ohio school districts like the Lakota Local School District in Butler County and the Olentangy Local School District in Delaware County have established staffing plans, which incorporate staffing allocation factors that include State and federal regulations, workload measures, and other leading practices. In general, staffing benchmarks in these plans are based on operating revenues, which assist in ensuring a balanced budget. Staffing plans are not only used as guides for determining staffing levels on an annual basis, but aid in determining mid-year staffing levels should changes be necessary.

Likewise, the Cincinnati City School District (CCSD) has developed a staffing plan that incorporates State requirements, contractual agreements, available resources, and educational goals. In addition, CCSD includes central and site-based administrators and personnel in the process of developing its staffing plan. The plan employs a staffing template that mirrors the Tulsa Public School template and serves as a planning tool for the district's leadership teams.

*Meeting the Challenges of Recruitment and Retention* (NEA, 2003) recommends that school districts develop comprehensive recruiting plans to address staffing needs. A district should first gather a recruitment team to evaluate the district's needs, identify resources, and recommend a list of desired changes in policies and practices. The recruitment team should include administrators, teachers, union members, parents, representatives from higher learning institutions, and community leaders. The recruitment plan should then:

- Assess the needs of the district to determine the number of teaching staff needed as well as the curriculum areas;
- Examine the culture within the district to ensure that a positive working environment exists;
- Clarify the academic mission and how that impacts what new teaching staff should be able to provide; and
- Identify the population of potential teachers and how to appeal to their interests as well as how to attract them to the community.

Implementing a staffing plan would help ensure staffing decisions are aligned with DACC's goals and values. This is particularly important with a career center since specialized skills are need for each particular career field or program offering. In addition, implementing a recruitment plan would ensure the use of effective policies and practices for attracting talented personnel. Moreover, formal staffing and recruitment plans provide a greater level of continuity in the event of turnover among top administrators. DACC should also ensure that accurate staffing data is maintained



throughout the recruiting process so it can be used to assess the effectiveness of recruiting efforts.

**R8 DACC should identify and implement strategies that will enhance the effectiveness of its professional development program and provide guidance to staff and supervisors. Establishing professional development strategies would help ensure teachers apply for the best professional development opportunities and that only proven and effective training is approved.**

Although the collective bargaining agreement provides guidelines for certificated staff requesting professional development, DACC has not developed specific strategies that direct teachers to the most advantageous professional development opportunities. When seeking an opportunity for professional development, the collective bargaining agreement requires teachers to submit their request to their supervisor. The supervisor is then responsible for reviewing and approving the request. However, there are no guidelines for supervisors to use to approve a request.

According to the publication titled *Vocation Teacher Professional Development* (The Ohio State University's Center on Education and Training for Employment, 2000), there are several strategies which vocational education teachers can use to enhance their performance and effectiveness through professional development. These strategies include:

- **Gain Workplace Experience:** Real-world experiences provide a basis from which teachers can begin to create student learning experiences that are authentic, and engage students in the use of complex reasoning skills, work-related attitudes, cooperative skills, and job-specific knowledge required in the workplace. Three examples of professional development activities that connect teachers to the workplace are internships, tours, and externships;
- **Establish Linkages with Other Teachers:** Teacher networks, unions, and professional organizations offer opportunities for teachers to leave the isolation of their classrooms and meet with colleagues to learn what is happening in the field (e.g., current standards affecting the industry, the direction of the market, and economic and employment trends); and;
- **Upgrade Technology Skills:** To increase technology proficiency, teachers should look for programs that integrate technology with other subject areas and identify faculty who can model technology use in their teaching.

Applying these recommended professional development strategies to training requests and decisions will help ensure training approved by supervisors is more meaningful and

more likely to lead to new knowledge, skills, and practices that will enable teachers to better serve their students. Although DACC spent \$452 less per pupil in staff support than the peer average,<sup>5</sup> approximately 93 percent of staff support costs were associated with improvement of instructional services. By developing and implementing strategies for professional development, DACC will ensure professional development is cost effective.

### *Marketing*

*Student recruitment is a critical function of a career center as it is needed to ensure adequate enrollment to sustain a career field or program offering. Therefore, marketing strategies and recruitment activities should be regularly evaluated to determine the effectiveness of such plans.*

**R9 DACC should implement a marketing plan that supports its goals and objectives. The plan, which should include specific and measureable strategies, will help direct the marketing activities, events, and expenditures. The image of the Career Center and the recruitment of both secondary and adult students are critical to meeting its vision and mission. The identification of innovative techniques in the areas of marketing and student recruitment will serve as a critical component of DACC's ability to operate in an efficient and effective manner.**

At the end of FY 2008-09, both the Public Relations Coordinator and the Recruitment Coordinator left the Career Center which placed the Career Center's marketing and recruitment function in transition. Additionally, the Superintendent, who began her second year at the Center in FY 2009-10, has sought to evaluate these functions and identify opportunities for improvement. To help ensure a focus on improvement in these areas, the Career Center is in the process of creating a strategic plan, which lists communication with students, parents, staff, and the community as a mission critical goal. During the transition of the Public Relations and Recruitment Coordinators, DACC has retained the services of a consultant to provide input on how best to promote the services provided by the Career Center. The consultant conducted a public opinion survey to determine the appropriate activities to promote the Career Center and to develop strategies for a marketing campaign.

Because students can choose to attend or not attend a career center, the effectiveness and success of marketing and recruitment activities can directly impact enrollment. As a result, recruitment and marketing are both integral functions of a career center

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<sup>5</sup> The peer average excludes Eastland Fairfield because it reported a cost per pupil of \$138 compared to the peer average cost per pupil of \$1,023.

According to *Business Owner's Toolkit: Building a Successful Marketing Plan* (n.d.), there are five major elements of a marketing plan:

- The “situation analysis” which describes the environment in which the entity competes;
- The “opportunity and issue analysis” which analyzes major external opportunities and threats to the entity, and internal strengths and weaknesses;
- The “goals and objectives section” which outlines the entities major goals and financial objectives;
- The “marketing strategy” which provides a written guideline that sets forth the marketing strategy by defining the entity and its programs and services, identifying its targeted users, and outlining the type and amount of resources that will be invested in marketing activities; and
- The “marketing plan” which outlines each marketing event or action including its timing, goals and objectives, and costs.

The type of marketing activities each career center pursues in part determines the annual amount spent on these activities. **Table 3-14** shows an analysis of the FY 2008-09 marketing expenditures of the Career Center in comparison to the peer averages.

**Table 3-14: FY 2008-09 Marketing Expenditures Comparison**

	DACC	Peer Average	Variance
Planning District Enrollment	9,868	13,231	(25.4%)
Career Center Enrollment	645	896	(28.0%)
Marketing Expenditures- FY 2009 (General Fund Only)	\$107,804	\$224,129	(51.9%)
General Fund Expenditures- FY 2009 (Including Transfers & Advances)	\$12,825,081	\$21,018,708	(39.0%)
Marketing Expenditures as a Percentage of General Fund Expenditures	0.8%	1.2%	(30.7%)
Marketing Expenditures per Planning District Enrollment	\$11	\$18	(40.1%)
Marketing Expenditures per Career Center Enrollment	\$167	\$258	(35.2%)

**Source:** FY 2008-09 DACC and peer career center financial reports.

**Note:** Peer career center average excludes Tolles Career and Technical Center.

**Table 3-14** shows that the Career Center’s expenditures per enrollment, per planning district enrollment, and as a percentage of General Fund expenditures, are all less than the peer averages. This indicates that DACC is investing less in its marketing activities and strategies. DACC also enrolls a smaller percentage of students from the planning district than the peers (see **Table 2-1** in background), which could also be a result of smaller marketing expenditures or inefficient marketing strategies.

In general, the peer career centers all engage in similar activities to recruit students and market to the general population. An analysis of recruiting strategies at the peer career

centers indicated that three of the five peer career centers operated with a single recruitment coordinator.<sup>6</sup> Moreover, while DACC's recruitment coordinator is responsible for a larger number of students, the number of high schools the coordinator is responsible for is similar to the peer career centers. While there were many similarities in marketing and recruitment strategies employed by DACC and the peer career centers, some of the more unique and innovative activities pursued by the peer career centers are listed below:

- Auburn Career Center has organized television interviews of students participating in programs at the Career Center. These air on local cable access stations and are produced through Associate School District TV production programs.
- Auburn Career Center has also sought to make teachers and administrators at the associate school districts more aware of the program offerings. Furthermore, guidance counselors at its 11 associate school districts participate in 3 update meetings per year. Lastly, students at the Auburn Career Center invite their teachers to attend classes with them which have helped promote the programs offered to students.
- Butler Technology and Career Development's most recent marketing and recruitment efforts have capitalized on social media marketing. The career center has a presence on Facebook, MySpace, Flickr, YouTube, and Twitter. Moreover, in FY 2008-09, students at the career center maintained a blog about their experiences at the Career Center. The Career Center has also experimented with text message and e-mail marketing, which will be expanded for FY 2009-10.
- Cuyahoga Valley Career Center has invested resources in the development of its website to encourage on-line enrollment in adult education courses, and has been successful in its use of radio and TV advertizing to highlight new programs and open enrollment periods for both adult and secondary programs.
- Eastland Fairfield Career and Technical Schools recently acquired an enrollment management system. Used by many post-secondary intuitions, the system tracks marketing activities and works to provide a more direct and targeted approach to marketing and recruitment. The program is equipped to track how students hear about the Eastland Fairfield Career Center and the recruitment coordinators can review contacts that have been made with each prospective student. This allows

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<sup>6</sup> Auburn Career Center, Butler Technology and Career Development, and Cuyahoga Valley Career Center each reported 1.0 FTE with responsibilities similar to DACC's recruitment coordinator. Tolles Career and Technical Center reported 2.0 FTE and Eastland-Fairfield Career and Technical Schools reported 4.0 FTE.

for a more personalized approach to recruitment and enables them to evaluate the most effective methods that are used to recruit students.

A formal written plan would help identify the strengths and weaknesses of the Career Center and connect marketing expenditures to strategies. During the development of its marketing plan, DACC should consider the innovative practices in place at peer career centers, such as social media marketing, that may be adaptable to support its marketing strategies, and seek out suggestions from other career centers. While DACC is spending less in the area of marketing than the peers, a marketing plan would help direct future expenditures in a more efficient way and tie the expenditures to measurable goals and outcomes. Finally, marketing strategies can also help attract additional adult learners to the adult education program, which could help address the operating deficit within that program (see **R13**).

**R10 DACC should modernize its website, focusing specifically on the utility of the site. A more functional website designed with students, adult learners, and business and industry leaders in mind, can serve as an effective tool for marketing the Career Center's services and recruiting interested students. Improving the utility and appeal of the website will promote greater access and enhance the perception and opinion of the Career Center and the programs offered**

DACC maintains a website to inform present and future students about the programs and services it offers. Information included on the website is tailored for many different audiences, including students, parents, staff, and prospective students. While the website contains a sufficient amount of content regarding program opportunities, the visual appearance and ease in navigating the website hampers its effectiveness as a tool for communication and marketing.

The Career Center is aware of the problems associated with its website and during the course of the audit retained the services of a consultant to update it. The goal of updating the website is to improve the Career Center's outreach to students and ability to promote itself through electronic media.

According to *10 Principles of Effective Web Design* (Smashing Magazine, 2008), understanding user behavior is a critical step in building an effective website for an organization. How users perceive a website and how the website is laid out will affect the way in which one navigates the site as well as the amount of time spent there.

When designing its website, DACC should consider that:

- Users appreciate quality and credibility;
- Users do not read, they scan;

- Web users are impatient and insist on instant gratification; and
- Users choose the first reasonable option to find information.

Moreover, usability and utility, not the visual design alone, determine the success or failure of a website. Therefore, the following principals should be incorporated into the development of a website:

- **Don't make users guess:** In order to promote usability, the web-page should be obvious and self-explanatory. The navigation and site architecture should be intuitive with a clear structure, moderate visual clues, and easily recognizable links to help users find their desired information.
- **Manage to focus users' attention:** Provide both static and dynamic content and include a user interface that attracts attention with eye-catching images and attractive animations. Video-based advertisements, from a marketing perspective, are an effective way of capturing users' attention.
- **Strive for feature exposure:** Let users clearly see what functions are available within the website, making sure that the content is well understood and visitors feel comfortable with the way they interact with the system.
- **Make use of effective writing:** As the website is different from print, it becomes necessary to adjust the writing style to users' preferences and browsing habits. Long text blocks without images and keywords marked in bold or italics will be skipped.
- **Strive for simplicity:** Users rarely visit a website in order to enjoy the design; furthermore, in most cases they are looking for the information despite the design. Strive for simplicity instead of complexity.

Each of the peer career centers use websites as a means of communicating with prospective students and other interested parties. Although DACC uses the Internet as a vehicle to reach out to students, parents, and the community, the manner in which the Career Center's website has been designed is not as advanced as the peer career centers. The peer career centers have more highly developed websites in terms of the architecture and design, and use more than one web page to present information, breaking pages up to reflect the specific divisions of the school. For example, Auburn Career Center has sectioned its website into three portions focusing on high school students, adult learners, and business and industry, which mirrors the three major areas of services provided.

Cuyahoga Valley Career Center attempts to manage users' attention with the inclusion of a commercial on its website.<sup>7</sup>

Additionally, many of the peer career centers include information about upcoming events, along with yearly calendars to keep those interested informed. Recent news is posted on several of the peer websites and often lists student and teacher accomplishments and awards which promotes a positive image and builds credibility. Butler Tech has capitalized on the social networking sites that have been developed in recent years by including links to the center's MySpace, Facebook, twitter, and YouTube pages.

A career center's website is one of the best assets for marketing its services, recruiting students, and reaching out to members of the community. Visitors generally view websites as a direct representation of the organization, creating an opportunity to illustrate its values and goals. Having a sleek, modern, up-to-date site is crucial for DACC to establish an image consistent with its goals and values. DACC's website could become a tool that both informs and recruits by establishing an image better aligned with the organization. Including additional information about current events and acknowledging accomplishments on the websites not only instills a sense of pride within the community, but also works to develop credibility with prospective students.

### *Communication*

*Effective communication ensures that common goals are disseminated throughout the organization and that expectations are met. Depending upon the size of an organization, communication can take several forms and should be tailored to meet the needs of the entity. The following recommendations outlines two methods in which DACC's communication efforts might be enhanced.*

**R11 DACC should create and adopt a staff handbook that details policies, procedures and expectations important to all employees. The staff handbook would serve as an informational resource and provide consistent communication regarding personnel-related matters not fully addressed in the collective bargaining agreement.**

DACC does not have a staff handbook in place for employees, nor a consistent system for internal communication or exchange of information between staff (see **R12**). Although the Career Center produces an internal newsletter, it does not provide employees with extensive information regarding established Board policies, procedures and expectations. Rather, the main use of the newsletter is to build morale and serve as a broad-based vehicle for communication with staff.

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<sup>7</sup> <http://www.cvccworks.com>

According to the *Employee Handbooks: Making Them Worth the Trouble* (HR Manager's Legal Reporter, 2000), the staff handbook is the most effective formal means of communication between employer and employee. A staff handbook can be integral in communicating to employees about what the organization expects for them, and what they may expect from the organization. Specific policies and guidelines, employee expectations, methods of employee evaluation, miscellaneous benefits, and other relevant organizational procedures can all be included in employee handbooks. While there are no federal laws requiring employers to publish employee handbooks, these communication vehicles serve as an important tool for supervisors to provide clarity about policies and procedure and promote consistency within the organization.

Society for Human Resource Management's (SHRM) *Preparation of the Employee Handbook* (2002), indicates that the employee handbook should present general information, such as the philosophy of the organization and strategic plan, as well as specific employee information and working environment. Moreover, because the purpose of the handbook is to communicate relevant and important information to employees in a clear manner, upon completion of an employee handbook, a copy should be provided to each employee and each employee should sign an acknowledgement confirming the receipt and reading of the handbook.

Four of the five peer career centers have instituted staff handbooks. Eastland Fairfield Career Center's staff handbook includes provisions establishing standards and illustrating the expectations of the Career Center's administration. Key elements contained within the staff handbook include the career center's mission statement, updated calendars, instructional management procedures, safety and liability policies, as well as other operational procedures. Moreover, the handbook includes policies regarding student/teacher relationships, staff dress code, grading and scoring guidelines, internet usage restrictions, and even the proper procedure in case of an emergency.

Additionally, Eastland Fairfield Career Center has taken measures to ensure employees receive and understand the content of staff handbooks. Every year employees are required to take an on-line assessment to demonstrate they have received, read, and comprehended the material. The front of the handbook explains the purpose for implementing a staff handbook, ensuring the intentions are fully understood. Similar to Eastland Fairfield Career Center, the Cuyahoga Valley Career Center requires employees to sign and date an employee acknowledgement following the receipt of a staff handbook.

The implementation of a staff handbook will provide the Career Center's administration with a tool to communicate expectations and provide staff with a heightened awareness of the roles and responsibilities related to their positions. Adopting a set of policies and creating a method to keep staff apprised of workplace guidelines can help change the organizational culture to better reflect the goals detailed in the Career Center's mission



statement. The absence of a staff handbook hampers the ability of the Career Center's administration to establish standards of employee conduct and routine procedures for certain tasks. Without a handbook the Career Center risks the development of undesired staff behavior and cultural norms that may not reflect the desired image sought by DACC's administration.

DACC should develop and adopt a staff handbook for distribution to all DACC staff. Introducing a handbook outlining acceptable policies and procedures will aid DACC in influencing the environment to ensure it is suitable to the organization and its mission. Established expectations will also help develop relationships within the workplace and result in more effective communication. DACC can achieve significant benefits from the creation and implementation of a staff handbook at little additional cost.

**R12 DACC should implement an intranet to promote communication and information sharing among staff members and across the organization. An intranet system works to improve the efficiency and effectiveness of the organization through inexpensive means, and aides in the collaboration and execution of routine tasks. The creation of an intranet would establish a dependable and customized platform on which staff can access information and keep abreast of updates to various procedures, forms, schedules, and other necessary information.**

DACC has begun to introduce the use of Blackboard,<sup>8</sup> an online content management system, in order to build a web-based infrastructure to promote communication among staff. The web-based system was used sporadically by select internal committees and work groups in FY 2008-09 to share and store information for narrow and specific purposes. For example, the interface, which allows the sharing of information through the creation of on-line groups or classes, was used by the Career Center's internal strategic planning committee. The Career Center plans to expand its use of Blackboard to the classroom, with several teachers at the South Campus instructing hybrid courses, where students will receive both on-line and classroom instruction. Eventually, the Career Center plans to house forms and other information on Blackboard.

While the Career Center has used Blackboard in a limited fashion, DACC lacks the capacity to share information through a uniform electronic platform. The Superintendent also indicated the Career Center lacks a system in place to efficiently allow information sharing among staff and the dissemination of information from administrators to staff.

An intranet is a private computer network based on the communication standards of the Internet. Often confused with the Internet, intranet operates in a similar fashion to web-

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<sup>8</sup> Blackboard is an Internet-based educational support system frequently used at post-secondary institutions to manage e-learning. Content management systems are also available.

based resources. However, the main difference between the two is the access and security employed. An intranet is only open and accessible to the employees or members of an organization.

According to *Intranet Organization: Strategies for Managing Change* (Telleen, 1996), the development of an intranet benefits the organization through improved communication and innovation. Communication in this form can then enable improved decision-making, improved productivity, and improved effectiveness. Moreover, the use of web technology is inexpensive and improves access to information, and works to overcome any organizational or geographical barriers. One of the greatest benefits of an intranet is the ability for employees to easily retrieve and view information when it is needed, rather than maintaining it independently. Forms, reports, schedules, and other documents can be published electronically and updated, without a need to distribute paper copies each time updates take place. This, however, requires a shift in culture where creators of information will publish without distributing information and users will accept the need to access information when needed rather than storing it independently.

The development of an intranet first begins with a determination of its specific purpose and goals, which will determine the design. Once this is determined, it is important that managers and users are aware of their new roles and any shift in responsibility. In order to foster a seamless transition to an intranet, organizations should follow the following implementation steps:

- Create appropriate roles and organizations for managing informal, formal & controlled content;
- Implement the baseline technical functionality to enable self-support;
- Facilitate the adoption of the required roles and skills by the people in the organization;
- Create a critical mass of intranet participation within the organization; and
- Create “rules of the road” (standards & policies) that promote the efficient flow of information with minimum imposition on the communicators.

While the Career Center has sought to implement a system that can improve communication among staff and allow for greater access to information, the system in place is only used in a limited fashion. Moreover, the absence of a single administrator responsible for personnel and human resource related duties creates the need for improved communication and information sharing between the North and South Campuses.

By implementing an intranet, DACC can provide information and resources through a more cohesive system. Enhanced professionalism, greater levels of communication, increased productivity, and improved collaboration among staff are some of the benefits

realized with an organizational intranet. Due to the low cost and limited training required, an intranet is a practical solution with instant benefits.

### *Adult Education*

*Organizations should evaluate both the direct and indirect cost of program offerings to ensure that an adequate amount of fees are being collected to support the cost. This is particularly important in DACC since the adult education program relies heavily on the general fund for financial support.*

**R13 DACC should re-evaluate its fee structure for adult workforce education programs in the context of program enrollment and operational expenditures. The continued structural deficit in the Adult Education Fund diverts resources from secondary operations. Charging adult learners fees similar to peer and contiguous career centers may help the program to be more self-sufficient and reduce its dependency on support from the General Fund.**

While the primary function of DACC is the instruction of secondary career-technical programs for students from associate school districts, the Career Center also provides services to adults. The Adult Education division primarily offers adult workforce education programs, including a variety of career development and enrichment courses delivered through part-time instructors. Instructors receive, on average, \$25 an hour, which is comparable to the peer average.

For traditional courses, which are available to the general public, DACC establishes fees for each program course that are designed to cover the cost of providing the class, including the salary and benefits of the instructor, supplies, materials, as well as a 20 percent add-on for administrative costs. Each program has a break-even point and a minimum number of students required for the Career Center to offer the course. Course fees also take into consideration what surrounding career centers are charging for similar courses.

While the majority of the Adult Education programs are profitable, General Fund transfers have been necessary to support the administrative costs incurred, including compensation for the Director of Adult Education and two administrative assistants. Moreover, the General Fund covers the cost of the program administration for the Adult Basic Literacy Education (ABLE) program.

The GFOA, in *Measuring the Cost of Government Services* (2002), suggests that governments should measure the full costs of their services. The full cost of a service encompasses all direct and indirect costs related to that service. Direct costs include the salaries, wages, and benefits of employees while they are exclusively working on the

delivery of the service, as well as the materials and supplies, and other associated operating costs such as utilities and rent, training and travel. Moreover, the GFOA recommends that governments adopt policies that identify the manner in which fees and charges are set and the extent to which they cover the cost of the service provided. This allows governments and stakeholders to develop a better understanding of the cost of services and consider the appropriateness of fees and charges. The policy should address the level of cost recovery for services and the reason for any subsidy. Moreover, the costs of service should include direct and indirect costs, such as operating and maintenance costs, overhead, and charges for use of capital. While a government may choose not to recover all costs, it should identify such costs.

The Career Center's adult education operation is organized as an enterprise fund;<sup>9</sup> however, operations have been supported with transfers from the General Fund. **Table 3-15** shows the level of General Fund support for DACC and the peer career centers' adult education operations. **Table 3-15** also displays the General Fund transfer as a percentage of total expenditures in the Adult Education Fund.

**Table 3-15: Adult Education Subsidy and Expenditure Comparison**

	DACC	Peer Average	Difference	Percent Difference
<b>Transfers from General Fund to Adult Education Fund</b>	\$397,500	\$110,706	\$286,794	259.1%
<b>Total Adult Education Fund Expenditures</b>	\$986,494	\$2,422,530	(\$1,436,036)	(59.3%)
<b>Ratio of Transfers to Expenditures</b>	40.3%	12.3%	28.0%	227.0%

Source: FY 2008-09 DACC and peer career center financial reports.

As **Table 3-15** indicates, it is not unusual for career centers to use General Fund resources to support adult education operations; however, more than 40 percent of the DACCs adult education expenditures were paid from the General Fund. Of the five career centers examined, Butler Tech and Eastland-Fairfield Career Center did not require any General Fund support in FY 2008-09. Even after excluding Butler Tech and Eastland-Fairfield Career Centers from the peer average, the transfers from the General Fund of the three remaining peer career centers averaged about 20 percent.

An analysis of similar adult education programs at the peer career centers indicated that course fees at DACC were, on average, 21.0 percent less in FY 2008-09. Moreover, compared to contiguous career centers, course fees were an average of 14.0 percent below for similar course offerings. While the Career Center indicated that course fees have been increased for FY 2009-10, additional analysis concluded that the majority of the fees charged by the Career Center were not increased.

<sup>9</sup> Enterprise funds account for any activity for which a fee is charged to external users for goods or services.

An analysis of peer career centers indicates that course fees are designed, in theory, to cover the cost of the program or generate a profit. The general methodology used included the cost of the instructor's salary and benefits, supplies, materials, other related costs, and an additional profit percentage. Peer centers also established minimum class sizes and break-even points. With the exceptions noted above, the peer career centers indicated, that programs are not permitted to operate at a loss or require little reliance on General Fund subsidizes. Cuyahoga Valley Career Center and Eastland Fairfield Career Center both have developed spreadsheets that calculate course fees to ensure profitability.

The Career Center's financial audit and accompanying management letter indicates that the General Fund has been supporting the adult education operations for at least the last four fiscal years. This structural deficit in the Adult Education Fund is due, in part to the Career Center's fee structure not being designed to recover the total cost of the operation. The transfer of funds from the General Fund to support the adult education operations diverts resources away from regular education operations. A reevaluation of course fees may allow the Career Center's adult education operations to reduce its dependency on General Fund support.

### *Facilities Management*

*Facilities are a large investment for career centers and it is critical that maintenance and proper upkeep is performed to ensure the protection of the investment. Career centers should consider facilities plans, future configuration, and operational manuals to help safeguard the investment.*

**R.14 DACC should develop a formal facilities plan that is consistent with leading practices and the priorities identified in its strategic plan and five-year forecast. The plan should address capital improvements, equipment replacement, facility audits (safety and condition of building), preventive maintenance, and work orders. A formal facilities plan will help the Career Center identify and address long-term facility needs and associated funding in relation to its educational programs. The plan should be reviewed and updated periodically as conditions change. Finally, building audits should be formally documented and taken into consideration when the facilities plan is updated.**

DACC does not have a formal facilities plan that is consistent with leading practices. Leading practices include items such as capital improvement, equipment replacement, or preventative maintenance. Although DACC conducts frequent building walkthroughs to identify facility needs, the process for conducting those audits is not formalized and audit results are not documented. Some of the preventive maintenance tasks completed by DACC include checking equipment, oiling motors, and changing filters every three months. DACC uses the School Dude software system to manage its work orders and preventive maintenance program. All DACC employees have School Dude icons on their

computers which they can use to submit work requests. Though DACC effectively uses technology to manage its work order and preventive maintenance needs, the preventive maintenance and work order processes are not formally documented in a comprehensive facilities plan.

According to *Creating a Successful Facilities Master Plan* (DeJong, 2001), school districts should develop a long-term facilities master plan. The plan should contain information on capital improvements and financing, preventative maintenance and work orders, and overall safety and condition of facilities. The plan should be developed on a foundation of sound data and community input. A facilities master plan, if developed appropriately, has the potential of having a significant effect on the quality of education in a school district. As a road map, the facilities master plan should specify the projects that have been identified, the timing and sequence of those projects, and their estimated costs. A district-wide facilities master plan is typically a 10-year plan that should be updated periodically to incorporate improvements that have been made and changes in demographics or other educational directions.

According to *Capital Maintenance and Replacement* (GFOA, 2007), local and state governments should establish a system for planning, budgeting, and conducting periodic assessments of their equipment replacement needs. As part of this system, government entities should establish condition/functional performance standards for their equipment. Such standards may be dictated by safety requirements, federal or state funding requirements, or applicable professional standards. These standards, when combined with periodic assessments of equipment condition, can be used as a basis for multi-year capital planning and annual budget allocations for equipment replacement.

DACC has not moved forward on creating a capital improvement plan or equipment replacement plan because it is in the process of creating a District-wide strategic plan. The Director of Buildings and Grounds stated that an equipment replacement plan and capital improvement plan would be developed as components of DACC's strategic plan.

By implementing and following a formal, comprehensive facilities plan, DACC will be better able to identify and address long-term facility needs and associated funding in relation to its educational programs and strategic plan activities. Furthermore, the various components of the facilities plan, if properly implemented, will assist DACC in keeping its capital assets and equipment operating efficiently and extend their useful life.

**R15** DACC should improve facility operations and utilization by implementing the performance audit recommendations designed to increase enrollment and reduce costs (see R2, R3, R9, and R10). Changes to facilities should be expressed as part of a facilities master plan (see R14) and support future program offerings and specific strategic goals.

As shown in **Table 3-16**, DACC's expenditures per square foot were below the peer average which implies that facilities are operated efficiently. On the other hand, expenditures per student and square footage per student were higher than the peer averages, which suggest that DACC may have more space than needed for the number of students it serves. Moreover, peer comparisons may be skewed because two of the career centers, Eastland-Fairfield Career Technical Centers and Butler Technology and Career Development Schools, are significantly larger than DACC. These two career centers have a significantly lower cost per student and students per square feet due to their large enrollments and the number of students in satellite programs. In reviewing individual career center operating statistics, the Tolles Career and Technical Center (Tolles) emerges as a similar sized peer with a high level of efficiency and, therefore, may be the most appropriate peer to benchmark against. **Table 3-16** compares the facility operating statistics of DACC and Tolles.

**Table 3-16: Facility Operating Statistics Comparison with Tolles**

	DACC	Tolles	Difference	Percent Difference
<b>FY 08 Expenditures</b>	\$1,516,671	\$1,171,296	\$345,375	29.5%
<b>Average Enrollment</b>	495	521	(26)	(5.0%)
<b>Total Square Footage</b>	231,400	220,300	11,100	5.0%
<b>Square Feet per Student</b>	467.47	422.84	44.63	10.6%
<b>Expenditures per Student</b>	\$3,064	\$2,248	\$816	36.3%
<b>Expenditures per Square Foot</b>	\$6.55	\$5.32	\$1.24	23.3%

**Source:** ODE EFM Inclusion Reports (FY 2007-08), EFM Reports (FY 2003-04 through FY 2007-08), and square footage data.

As illustrated in **Table 3-16**, DACC operational statistics are above Tolles in every category. Increasing its average enrollment to 540 students would bring DACC's square footage per average enrollment to 428.52 which would be more in line with Tolles and more fully utilize the available space. Maintaining an average enrollment of 540 students would also lower its expenditures per student to \$2,651 and its expenditures per square feet to \$6.19. Therefore, DACC should first seek to increase enrollment and reduce its costs before redesigning its facilities. If it determines that a different facility configuration would be advantageous at a future date, this should be supported by the goals in the strategic plan and then detailed in the facilities master plan.

**R16** DACC should develop and implement a written procedure manual for maintenance and custodial operations. The manual should contain specific instructions on the performance of routine and non-routine tasks and directions on how to use any equipment needed to complete those tasks. Furthermore, DACC should develop formal performance standards and measures to clarify staff expectations, which should be consistent with procedures identified in the manual. Formal performance measures can be used to evaluate the efficiency and effectiveness of operations, improve decision-making and resource allocation, and ensure that staff are properly informed of expectations related to their positions.

DACC does not have a handbook or formal written procedures to guide maintenance and custodial employees in completing their assigned tasks. Instead, each DACC employee has a written checklist which provides a room-by-room listing of assigned tasks and how often they should be completed. The employees are expected to complete their checklists each day. Although DACC has not developed formal performance measures for evaluating the work of the maintenance and custodial staff, supervisors have inspection sheets, which are used to conduct periodic inspections. Supervisors use the inspection sheets to rate whether the work performed was acceptable, whether the necessary supplies to complete the tasks were available, and whether the employee understood how to perform his or her tasks or needs additional training. Although the employee checklists and supervisor inspection sheets provide some guidance to maintenance and custodial staff, they do not take the place of a written procedures manual and do not contain all of the elements of leading practices.

According to the *Planning Guide for Maintaining School Facilities* (NCES, 2003), every maintenance and operations department should have a policies and procedures manual that governs day-to-day operations. The manual should be readily accessible to all maintenance and custodial employees. NCES suggests that, at a minimum, the manual should include:

- A mission statement;
- Personnel policies;
- Purchasing regulations;
- Accountability measures;
- Asbestos procedures;
- Repair standards;
- Vehicle use guidelines;
- Security standards; and
- Work order procedures.

The Association of School Business Officials International has developed a *Custodial Methods and Procedures Manual* (ASBO, 2000) which serves as a guideline for the



development of standard operating procedures. ASBO recommends that a custodial and maintenance procedural manual encompass current cleaning processes and incorporate standards to ensure appropriate staffing levels. Specifically, a manual should outline staffing standards, daily duties and tasks, job descriptions, job schedules, evaluations, cleaning procedures, and work methods for various job tasks.

The International Sanitary Supply Association (ISSA) has developed a handbook designed to help train and guide custodians. The handbook details the correct cleaning methods as well as the proper use of custodial equipment and offers guidelines and tips on the following:

- Floor finish application;
- Auto scrubbing;
- Carpet care and maintenance;
- Damp/wet mopping;
- Proper dilution methods;
- Dust mopping;
- Oscillating & multiple brush floor machines;
- Scrubbing/stripping;
- Spray buffing/ high speed burnishing;
- Wall washing;
- Washroom cleaning;
- Wet/dry vacuums; and
- Window cleaning

Also, NCES states that, in order to assess staff productivity, an organization (through its managers and supervisors) must establish performance standards and evaluation criteria. For example, a custodian's performance might be measured by the amount of floor space or number of rooms serviced, the cleanliness of those facilities, and his or her attendance history. NCES presents guidelines for developing performance standards, which state that supervisors must:

- Establish goals;
- Create an evaluation instrument (e.g., a checklist or form);
- Be as detailed and specific as possible;
- Define the performance scale (e.g., 0 = Poor to 5 = Excellent);
- Be flexible and make note of extenuating circumstances;
- Convey expectations to affected staff members; and
- Review the performance standards on a regular basis.

*The Science of Cleaning* (Trombetta, n.d.) recommends cleaning professionals consider their occupation a science and evaluate how they perform each cleaning process and the tools they use. DACC could use the ISSA recommended cleaning times to re-evaluate its cleaning processes. Twin Valley Local School District (Preble County) has applied these standards to its custodial procedures and achieved high levels of efficiency while maintaining a sanitary environment. Similarly, Oregon CSD (Lucas County) has instituted ISSA workload measures for its staff and achieved a very high productivity level without sacrificing building conditions (approximately 39,000 square feet cleaned per custodian in FY 2008-09). Oregon CSD uses written procedures and a handbook to instruct staff in the best methods to apply cleaning and maintenance procedures.

As a small operation with experienced staff, DACC has not traditionally created written manuals or formal performance standards for custodial and maintenance staff. Procedures for completing job responsibilities have been conveyed through training sessions and informal conversations. However, without a formal handbook, it is difficult to consistently communicate management expectations for work quality and performance. In addition, maintenance and custodial employees may not be able to effectively and efficiently prioritize and perform their duties. Work performance may also be negatively impacted in the event that experienced employees are absent or otherwise unavailable.

### *Internal Controls*

*Internal controls help prevent potential theft, fraud, and abuse. Moreover, internal control, particularly over supplies and materials, establish accountability measures and help to control costs and excess use. While there was no evidence of theft, fraud, or abuse, using a centralized storage area can help protect investments and control overall costs.*

**R17 DACC should strengthen internal controls over its supplies and materials inventory by implementing a centralized storage system for commonly used items, such as office and classroom supplies. Enhanced internal controls provide reasonable assurance that theft or unauthorized use is prevented or detected. In addition, storing commonly used supplies in a centralized area can prevent unexpected shortages of critical items and avoid unnecessary purchases of items already on hand.**

DACC has an inventory system for its capital assets, which involves annual physical counts and is governed by documented policies and processes. However, DACC's internal controls over its supplies and materials do not meet recommended practices. Commonly used items, such as office supplies, are stored in a variety of unlocked areas throughout the two campuses, typically in individual offices and classrooms. The only supplies that are secured are printer cartridges, which are kept in a locked cabinet, and employees must turn in an old printer cartridge in order to get a new one. There are also

central storage areas at each campus for cleaning supplies and paper however, this inventory is not tracked or monitored.

According to *Standards for Internal Control in the Federal Government* (GAO, 1999), internal controls serve as the first line of defense in safeguarding assets and preventing and detecting errors and fraud. Internal controls should be designed to provide reasonable assurance regarding prevention or prompt detection of unauthorized acquisition, use, or disposition of an agency's assets. Vulnerable assets, such as equipment or supplies and materials which might be at risk of loss or unauthorized use, should be secured and periodically counted and compared to control records.

According to *Best Practices in Achieving Physical Counts of Inventory and Related Property* (GAO, 2002), the inventory process is an integral component of an organization's internal control environment and management's commitment is critical to establishing effective and reliable internal controls. GAO has developed the following key factors which will help government entities ensure proper internal controls while achieving consistent and accurate counts of physical inventory:

- **Establish Accountability** – To set performance expectations and to establish accountability for the overall physical count.
- **Establish Written Policies** – To document policies and procedures for entire physical process and regularly review and update established policies and procedures as needed.
- **Select and Approach** – To establish cycle counting; which supports the operational and financial needs of the organization. In selecting the best physical count approach management should consider the objective or purpose of the count and any timing issues, the capabilities of the inventory system, existing control environment of the inventory system and process, and the characteristics of the inventory.
- **Determine Frequency of Counts** – To determine which items to count and how frequently and to choose a method of selecting individual items or locations for count.
- **Enlist Knowledgeable Staff** – To enable counters who are knowledgeable about the inventory items, knowledge about the count process, and counters who are well trained.

- **Provide Adequate Supervision** – To provide instruction and training, assign teams and responsibilities, review count sheets, and to ensure that all items are counted.
- **Perform Blind Counts** – To perform count and then compared to the on-hand balance in the inventory records.
- **Execute Physical Counts** – To communicate information to the counter, to verify data and quantity, to capture and compare the physical count, to perform requisite number of counts, and to complete counts in timely manner.
- **Evaluate Count Results** – To measure the results of the physical count using performance measure, to communicate the results of the physical counters, management, and warehouse personnel, and to modify policies and procedures to address necessary changes in the physical count process.

Although no evidence exists that suggests any theft or unauthorized use of DACC supplies or equipment has occurred, without the proper level of internal controls in place, DACC lacks reasonable assurance that thefts or unauthorized use can be prevented in the future. In addition, by storing commonly used supplies in a centralized area, DACC can prevent unexpected shortages of critical items and save money by avoiding unnecessary purchases of items already on hand.

### *Purchasing*

*Due to the nature of a career center, classroom equipment and instructional supplies are typically more costly than in a traditionally school district. Cooperative purchasing can help ensure that costs are kept to a minimum.*

**R18 DACC should explore the possibility of partnering with other area career centers to negotiate volume pricing from vendors for vocational classroom equipment and instructional supplies. By working with other area career centers to secure volume pricing, it may be possible for DACC to save money while helping to bring its classroom equipment and instructional supply costs in line with the peer average and the goals identified within the strategic plan and facilities master plan (see R14).**

DACC participates in the Metropolitan Educational Council (MEC) consortium, through which they purchase items such as light bulbs, electrician services, and janitorial supplies. When higher priced items are purchased, DACC often uses the Ohio Department of Administrative Services (DAS) procurement program. However, DACC does not use a consortium or other form of bulk purchasing for classroom equipment and instructional supplies specific to vocational education needs.

According to *Cooperative Purchasing*<sup>10</sup> (MEC, 2009), it is essential that school districts receive the maximum value for every dollar spent for operating supplies and materials. Therefore, school districts should explore cooperative purchasing as a means of cutting costs through volume buying. Cooperative purchasing provides school districts with the following benefits:

- Saves money and time;
- Promotes common item descriptions;
- Promotes better utilization of school supplies;
- Promotes cooperation among school districts; and
- Creates a vehicle for solving common problems.

**Table 3-17** compares DACC's expenditures per student on classroom equipment and supplies to the peer average for FY 2007-08.

**Table 3-17: Classroom Supply Expenditures per Student Comparison**

Description	DACC	Peer Average <sup>1</sup>	Difference	Percent Difference
Instructional Supplies	\$608	\$350	\$258	73.8%
Teaching Aids	\$2	\$0	\$2	0.0%
Software Materials	\$258	\$341	(\$83)	(24.4%)
Textbooks	\$90	\$43	\$46	107.2%
Library Books	\$9	\$7	\$2	32.4%
Newspapers, Periodicals, & Films	\$6	\$5	\$1	17.1%
<b>Total</b>	<b>\$974</b>	<b>\$747</b>	<b>\$227</b>	<b>30.4%</b>

**Source:** ODE FY 2007-08 Expenditure Flow Model Inclusion Reports and Enrollment Data for DACC and the Peer Districts

<sup>1</sup> The peer average excludes Eastland-Fairfield because of reporting discrepancies.

As shown in **Table 3-17**, DACC spends 30.4 percent more per student on classroom equipment and supplies than the peers. Specifically, DACC spends more per student than the peer average on instructional supplies, teaching aids, textbooks, library books, and newspapers, periodicals, and films. However, due to the unique nature of career centers it would be expected that supplies and materials costs will vary depending upon the number of career fields and courses offered. While DACC may not be able to achieve the exact spending levels of the peers, if its spending per student were comparable to the peer average, it would save \$112,000 per year based on FY 2007-08 expenditure comparisons.

Career centers have classroom supply and equipment needs that differ greatly from the needs of traditional school districts. While DACC is able to purchase some items, such as janitorial supplies and light bulbs, through consortiums, it does not have the option to

<sup>10</sup> <http://www.mecdc.org/purchasing.htm>

purchase instructional equipment and supplies through a similar arrangement. Representatives from ODE's Department of Career-Technical Education stated that they are not aware of any purchasing consortiums specifically geared toward career-technical planning districts. However, by partnering with other area career centers to negotiate bulk pricing on classroom equipment and instructional supplies, DACC could potentially lower its expenditures per student on classroom equipment and instructional supplies and bring them more in line with the peer average.

## Financial Implications Summary

The following table presents a summary of the estimated annual cost savings identified for recommendations presented in this report. Only recommendations with quantifiable financial implications are listed.

### Summary of Financial Implications

Recommendations	Estimated Annual Savings
<b>R1</b> Eliminate 4.0 FTE office/clerical staff, 2.0 FTE counselor, and 1.0 FTE library staff	\$429,000
<b>R2</b> Eliminate 1.0 FTE vocational teacher	\$59,000
<b>R3</b> Eliminate 1.5 FTE maintenance positions	\$86,000
<b>R4</b> Reduce Employer HSA contributions by 50 percent	\$150,000
<b>R5</b> Increase employee contributions and reduce dental and vision family premiums	\$16,000
<b>Total</b>	<b>\$740,000</b>

Source: AOS recommendations

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# Appendix

## Section A: Additional Resource Tables

The following are informative tables which can be used by the Delaware Area Career Center when making organizational decisions or changes.

**Table 4-1** illustrates full time equivalent teaching staff and teaching staff per 1,000 students in comparison with the average of the peer career centers.

**Table 4-1: Teaching Staff Comparison**

<b>Full-time Equivalent (FTE) Staff</b>			
	DACC	Peer Average	Difference
General Education Teachers (FTE)	11.00	22.34	(11.34)
Career-Technical Teachers (FTE)	36.00	64.93	(28.93)
All Special Education Teachers (FTE)	3.00	2.40	0.60
<b>Total Teachers (FTE)</b>	<b>50.00</b>	<b>89.67</b>	<b>(39.67)</b>
<b>FTE Staff per 1,000 Students</b>			
	DACC	Peer Average	Difference
Students Educated (FTE)	500.15	1,170.85	(670.70)
General Education Teachers (per 1,000)	21.99	21.16	0.83
Career-Technical Teachers (per 1,000)	71.98	61.28	10.70
All Special Education Teachers (per 1,000)	6.00	2.55	3.45
<b>Total Teachers (per 1,000)</b>	<b>99.97</b>	<b>84.99</b>	<b>14.98</b>
<b>FTE Adjustment Needed to Equal Peer Average Staff per 1,000 Students</b>			<b>(7.5)</b>

**Source:** DACC staffing information as of July 2009, Peer 2009 EMIS staffing reports, and DACC and Peer 2009 student enrollment reports.

**Table 4-2** shows the educational service personnel (ESP) in comparison with the average of the peer careers on full-time equivalent and per 1,000 student basis.

**Table 4-2: Education Service Personnel Staffing Comparison**

<b>Full-time Equivalent (FTE) Staff</b>			
	<b>DACC</b>	<b>Peer Average</b>	<b>Difference</b>
ESP Teachers (FTE)	0.00	0.00	0.00
Counselors (FTE)	4.00	3.00	1.00
Librarians / Media Specialists (FTE)	1.00	0.80	0.20
School Nurses (FTE)	0.00	0.40	(0.40)
Social Workers (FTE)	0.00	0.00	0.00
Visiting Teachers (FTE)	0.00	0.00	0.00
<b>Total Educational Service Personnel (FTE)</b>	<b>5.00</b>	<b>4.20</b>	<b>0.80</b>
<b>FTE Staff per 1,000 Students</b>			
	<b>DACC</b>	<b>Peer Average</b>	<b>Difference</b>
Students Educated (FTE)	500.15	1,170.85	(670.70)
ESP Teachers (per 1,000)	0.00	0.00	0.00
Counselors (per 1,000)	8.00	3.09	4.91
Librarians / Media Specialists (per 1,000)	2.00	1.01	0.99
School Nurses (per 1,000)	0.00	0.41	(0.41)
Social Workers (per 1,000)	0.00	0.00	0.00
Visiting Teachers (per 1,000)	0.00	0.00	0.00
<b>Total Educational Service Personnel (per 1,000)</b>	<b>10.00</b>	<b>4.51</b>	<b>5.49</b>
<b><i>FTE Adjustment Needed to Equal Peer Average Staff per 1,000 Students</i></b>			<b><i>(2.7)</i></b>

**Source:** DACC staffing information as of July 2009, Peer 2009 EMIS staffing reports, and DACC and Peer 2009 student enrollment reports.

**Table 4-3** lists the 16 national recognized career fields and which career centers offer them. An “X” indicates that the career center offer that particular career field.

**Table 4-3: Career Field Offerings**

Career Field	DACC	Auburn CC	Butler Tech	Cuyahoga Valley	Eastland Fairfield	Tolles Technical	Peer Count
<b>Agricultural and Environmental Systems</b>	X	X	X	X	X	X	5
<b>Arts and Communication</b>			X	X	X	X	4
<b>Business and Administrative Services</b>	X	X	X	X	X	X	5
<b>Construction Technologies</b>	X	X	X	X	X	X	5
<b>Education and Training</b>	X	X	X	X		X	4
<b>Engineering and Science Technologies</b>		X	X	X		X	4
<b>Finance Career Field</b>			X		X		2
<b>Government and Public Administration</b>							0
<b>Health Science</b>	X	X	X	X	X	X	5
<b>Hospitality and Tourism</b>	X	X	X	X	X	X	5
<b>Human Services</b>	X	X	X	X	X	X	5
<b>Information Technology</b>	X	X	X	X	X	X	5
<b>Law and Public Safety</b>	X	X	X	X	X	X	5
<b>Manufacturing</b>	X	X	X	X	X	X	5
<b>Marketing</b>			X	X	X	X	4
<b>Transportation Systems</b>	X	X	X	X	X	X	5

Source: DACC and peer career centers.

*Section B: Client Survey*

The following tables represent the online survey results of DACC's employees; which was conducted by AOS during the audit process. The survey consisted of 7 functional components:

- Human Resource;
- Internal Operations;
- Facilities;
- Equipment Needs;
- Program Offering;
- Business Sector Collaboration; and
- Student Recruitment and Marketing.

**Table 4-4: Composition of Survey Respondents**

Position	Number of Respondents	Percent of Respondents
Administrative Staff	6	9.7%
Teaching Staff	30	48.4%
Non-Teaching Staff	26	41.9%

Source: Employee Survey

**Table 4-5: Human Resources Survey Responses**

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	No Opinion
I am aware of the duties required in my job description.	3	2	5	15	33	0
My job description accurately reflects my job duties and responsibilities.	2	9	8	22	16	1
Cross training has been implemented in my department.	6	9	18	12	6	7
Staff training is effective in my department.	5	12	7	21	12	1
I have received adequate training to do my job.	4	5	6	17	26	0
I am satisfied with how human resources activities are managed at the Career Center.	3	7	18	18	11	1
I am satisfied with the overall effectiveness of personnel policies and procedures.	4	11	13	22	5	3
The Career Center's overall employee recruitment process is effective.	3	9	21	13	7	5
The Career Center's procedures regarding job posting and hiring are effective.	2	4	18	22	10	2
The Career Center solicits employee feedback on a routine basis.	8	20	12	9	5	4

Source: Employee Survey

**Table 4-6: Internal Operations Survey Responses**

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	No Opinion
Internal communication mechanisms keep employees informed of developments and changes at the Career Center.	8	<b>18</b>	10	15	6	0
The reporting structure (chain of command) at the Career Center allows for clear and consistent communication.	8	<b>23</b>	7	15	4	0
I can access and consistently use the most up-to-date forms, guidelines, instructions, etc.	3	8	12	<b>27</b>	7	0
I am well informed about the issues that affect the Career Center and the work it does.	5	14	13	<b>20</b>	4	1
I am aware of the policies and procedures of the Career Center.	3	2	5	<b>29</b>	16	2
The Career Center's policies and procedures are easily accessible.	2	4	10	<b>23</b>	17	1
The Career Center has policies and procedures in place, which allow for a professional work environment.	3	3	8	<b>34</b>	9	0

Source: Employee Survey

**Table 4-7: Facilities Survey Results**

<b>Statement</b>	<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>	<b>No Opinion</b>
The Career Center has appropriate facilities for the programs it offers.	3	5	7	<b>25</b>	15	2
Classrooms and other space are used as efficiently and effectively as possible.	6	10	11	<b>21</b>	8	1
Work order requests are responded to in a timely manner.	4	11	7	<b>21</b>	14	0
I am notified in advance of work to be performed in my area.	7	17	8	<b>18</b>	6	1
Work is scheduled to minimize disruptions.	5	6	12	<b>23</b>	9	2
Overall, I am satisfied with the work of the maintenance staff.	2	5	13	17	<b>18</b>	2
The regular cleaning schedule appears to be appropriate.	3	8	10	<b>23</b>	9	4
Custodial tasks are completed efficiently.	4	10	8	<b>24</b>	9	2
Facilities are adequately cleaned.	2	11	8	<b>23</b>	11	2
There appears to be a sufficient number of custodians in my building.	1	2	6	<b>32</b>	14	2
School grounds are adequately maintained.	4	10	8	<b>23</b>	12	0
Custodial staff cooperate with other staff regarding safety of equipment on school grounds.	2	2	9	<b>26</b>	16	2
Work appears to be scheduled according to priorities.	4	6	11	<b>23</b>	10	3
Workers show respect for school property.	3	2	8	<b>27</b>	16	1
Classroom equipment is properly maintained.	2	2	12	<b>28</b>	10	3
Overall, I am satisfied with the custodial staff's work.	2	5	13	<b>21</b>	14	2

**Source:** Employee Survey

**Table 4-8: Equipment Needs Survey Results**

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	No Opinion
The Career Center has appropriate equipment for its instructional programs.	3	1	8	25	14	6
Equipment needs are evaluated on a regular basis.	4	3	4	28	14	4
Equipment is well-maintained and upgraded when necessary.	4	7	6	25	12	3
Student input is sought when making equipment selections.	5	8	21	10	0	12
Staff input is sought when making equipment selections.	3	6	13	23	5	6
Business sector input is sought when making equipment selections.	2	4	15	22	2	11
Independent research is conducted when making equipment selections.	3	7	19	12	0	16
The equipment used in Career Center programs allows students to be well-prepared for careers in their chosen field.	3	1	11	26	9	6

Source: Employee Survey

**Table 4-9: Program Offerings Survey Results**

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	No Opinion
The Career Center's programs have been designed to meet the needs of students as well as industry requirements.	1	3	4	31	16	2
The Career Center responds well to changing industry demands.	3	5	13	23	11	2
The Career Center effectively alters the number of programs it offers based upon student enrollment figures.	3	2	18	21	8	5
The Career Center has an appropriate number of teaching staff based on the number of programs and students enrolled.	3	4	12	23	10	5

Source: Employee Survey



**Table 4-10: Business Sector Collaboration Survey Results**

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	No Opinion
The Career Center has a strong working relationship with area businesses.	3	4	11	23	12	4
The Career Center has a strong working relationship with program advisory committees.	3	1	5	27	15	6
The Career Center effectively uses its business sector contacts and advisory committees to help its students gain relevant field experience.	3	3	5	29	12	5
The Career Center's business contacts and advisory committees are often interested in hiring Career Center graduates.	3	1	13	23	10	7
Area businesses are aware of the Career Center's programs.	4	2	12	25	9	5
Area businesses have respect for the Career Center's programs.	3	6	13	23	7	5
Business contacts and advisory committees provide input regarding classroom instruction and equipment selections.	3	1	10	25	10	8

Source: Employee Survey

**Table 4-11: Student Recruitment & Marketing Survey Results**

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	No Opinion
Overall, the Career Center's student recruitment and marketing efforts have been successful.	5	9	13	21	6	3
The Career Center should direct additional resources toward its student recruitment and marketing efforts.	3	5	12	22	13	2
The Career Center has good working relationships with area high schools.	3	9	14	23	6	1
Generally speaking, Delaware area residents are aware of the Career Center and the programs it offers.	5	9	10	28	4	1
The adult education programs are adequately publicized.	8	6	15	15	5	6
Eighth grade tours are an effective recruitment activity.	6	7	11	21	8	4
Hands on Days are an effective recruitment activity.	2	0	7	26	19	3

Source: Employee Survey



## **Client Response**

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The letter that follows is the Delaware Area Career Center's (DACC) official response to the performance audit. Throughout the audit process, staff met with DACC officials to ensure substantial agreement on the factual information presented in the report. When DACC disagreed with information contained in the report and provided supporting documentation, revisions were made to the audit report.



Mary Beth Freeman, Superintendent  
Christopher Bell, Treasurer

December 3, 2009

[www.delawareareacc.org](http://www.delawareareacc.org)

Mary Taylor, CPA, Auditor of State  
Lausche Building  
615 W. Superior Ave., NW, 12<sup>th</sup> Floor  
Cleveland, OH 44113-1801

Dear Auditor Taylor:

On November 19, 2009, Scott Bennington led the post audit conference with the Delaware Area Career Center (DACC) Board of Education. This letter is our response to the audit.

I would first like to commend Mr. Bennington and his team. I realize this audit added some challenges because we were the first career center to be studied. The team used a professional approach as they studied other career centers. They are to be recognized for their commitment to understanding the operations of career tech.

Below I am providing comments regarding some of your recommendations.

**Conclusions and Key Recommendations:**

*Staffing*

Bullet 3: **R3:** Since the onset of this audit, the DACC has reduced the maintenance staff by 1.5 as recommended. A full time custodian has been reduced. In addition, when a resignation was received by a maintenance staff member, DACC did not replace this position.

Bullet 1&2: **R1, R2:** We will continue to look at how we can reduce staffing, when appropriate, through attrition and negotiations.

*Benefits*

Bullet 1&2: **R4, R5:** We will go back to negotiations in the spring of 2011. We will use the information provided by the performance audit are currently researching other options to reduce the cost burden to the district.

*Marketing*

Bullet 1&2: **R9, R10:** With the resignation of our Communications person, the DACC has hired a person who has a marketing background and is currently working with the Superintendent to develop a comprehensive marketing plan. A customer friendly website is in process with plans to unveil the site in the winter of 2010.

*Communications*

Bullet 1: **R11:** The development of a staff handbook has recently been started.

*Adult Education*

Bullet 1: **R13:** Peer fees have been studied and program tuition will be adjusted to parallel other career centers and our Adult Ed costs.

*Facilities Management*

Bullet 1: **R14:** After the beginning of the year we will use the performance audit and other data to provide a framework for a Board Work Session.

The information shared by the team is valuable as we move forward during these financially challenging times. Using data to make decisions is critical to maintaining a healthy and vibrant organization.

Thank you again for the time you gave to understanding the operations and for providing us with data to make district wide decisions.

Respectfully submitted,



Mary Beth Freeman  
Superintendent



**Auditor of State  
Mary Taylor, CPA**

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