

Legislative Budget Board Update

APRIL 2022

LBB REPORT SUMMARY

- The Legislative Budget Board School Performance Review Team conducted a review of district operations during calendar year 2019. Analysis of the review findings was completed during late fall of 2019. The finalized report included 94 recommendations with companion sub-recommendations in five major categories:
 - Strengthening spending practices and improving financial monitoring
 - Reorganization and realigning of staff, departments, and functions
 - Standardization of programs and services
 - Improvement of communication, planning, and procedures
 - Improvement of board operations

PROGRESS UPDATE

- With necessary team focus on addressing and responding to the audit backlog, the LBB external audit, and budgeting for the 22-23 school year, there are no new completions to report for this update since the January 2022 update. However, progress is still occurring on implementation.
 - 26 out of 94 recommendations are presently in progress and in various phases of implementation.
 - 6 out of 94 recommendations, recommendations 3-5 and 7-9, are recommendations under the purview of the Board of Trustees. These recommendations are not reported in the progress metric shared above.
 - An updated timeline is provided for review below.

NEXT STEPS

- In response to feedback received at the April audit committee meeting, Trustees will receive a detailed recommendation by recommendation breakdown for each completed and outstanding recommendation at the August audit committee meeting. This document will include a recommendation by recommendation breakdown which lists the companion items housed within each recommendation, completion status for each, expected/realized completion date, as well as a rationale for any items that will not be implemented.

UPDATED IMPLEMENTATION TIMELINE

Phase 1**Spring and Summer 2020**

- February-July 2020
- Recommendations: 1, 12, 14, 28-29, 31, 33-34, 41-42, 44, 71, 77-78, 88, 90, 94

Phase 2**Fall/Winter 2020-2021**

- August 2020-February 2021
- Recommendations: 2, 6, 17, 32, 35, 38, 58, 66, 68, 70, 79, 83, 87, 91, 92

Phase 3**Spring/Summer 2021**

- March-July 2021
- Recommendation: 11, 15, 19, 22-24, 30, 45, 48-51, 55, 60-61

Phase 4**Fall/Winter 2021-2022**

- August 2021-February 2022
- Recommendations: 10, 18, 25-26, 40, 47, 53, 62-64, 67, 74

Phase 5**Spring/Summer 2022**

- March-August 2022
- Recommendations: 13, 36, 57, 60, 61, 65, 69, 79, 82

Phase 6**Fall/Winter 2022-2023**

- August 2022-February 2023
- Recommendations: 21

Notes:

- Does not include recommendations completed by January 2020 (16, 27, 39, 46, 52, 54, 59, 72, 73, 75, 76, 80, 81, 84, 85, 86, 89, 93)
- Does not include 3-5 and 7-9 as they follow under the purview of the Board of Education
- Does not include 37 which cannot be implemented without the district incurring additional costs
- Does not include recommendation #56 whose projected completion date is 01/25
- Does not include recommendation #43 whose projected completion date is 06/23
- Does not include recommendation #20 which whose timing will depend on the timing of a new bond