Chesterfield County, Virginia
Internal Audit

10021 Iron Bridge Road – P.O. Box 40 – Chesterfield, VA 23832
Phone: (804) 748-1240 – Fax: (804) 768-9346 – Internet: chesterfield.gov

GREG L. AKERS
Director

DATE: September 1, 2017

TO: Dr. James F. Lane
               School Superintendent

FROM: Greg L. Akers
               Director of Internal Audit

SUBJECT: School Central Office Administrative Support

The Office of Internal Audit completed an audit of School Central Office Administrative Support, and the final report is attached.

We would like to thank Donald Fairheart, Chief of Staff, Chris Sorensen, Chief Finance Officer, and the central office administrative support staff for their cooperation and assistance during this audit.

Attachment

Copy: Donald Fairheart, Chief of Staff
       Chris Sorensen, Chief Finance Officer
       Dr. Joseph P. Casey, County Administrator
       Audit and Finance Committee

Providing a FIRST CHOICE
Community through
Excellence in Public Service

School Central Office Administrative Support

September 1, 2017

Chesterfield County

Internal Audit

Department

Greg L. Akers, Director

Matthew Dini, Audit Manager

Lora Holland, Senior Auditor

Christopher Meade, Senior Auditor

Khara Lounsbury, Senior Auditor

Steve Sanderson, Senior Auditor

Stephanie Bookheimer, Staff Auditor

Nikiesha Roney, Staff Auditor

Richard Slate, Staff Auditor

Annette Stinson, Administrative Assistant

Why We Did This Review

Internal Audit conducted this review as part of our FY17 audit plan approved by the County Administrator, School Superintendent, and Audit and Finance Committee.

The audit focused on reviewing administrative support staff in Chesterfield County Public Schools (CCPS) Divisions of Business and Finance, Human Relations, and Operations located at the Central Office. Our primary objectives were to:

· Analyze administrative support staffing levels and organization of school departments
· Assess whether administrative support staff have well defined goals and objectives, and the resources to accomplish those goals and objectives.
· Evaluate how individual employee goals and objectives relate to organizational guiding principles.
· Identify resource reallocation opportunities for organizational realignment.

What We Recommend

· After a period of time, evaluate the benefits of the revised structure for improvement, and specifically consider the Department of Technology Services placement in the organization.
· Cross train and share administrative support staff among multiple executives.
· Pool administrative support staff assigned to individual supervisors to serve multiple supervisors.
· Establish work volume measures and management tracking to best allocate resources.
· Enhance efficiency by automating employee benefit selections and time reporting.

School Central Office Administrative Support

What We Found

CCPS presented their realignment plan at the February 2017 School Board meeting. The proposed plan places administration departments under three divisions:
· Business and Finance, led by the Chief Finance Officer
· Human Relations, led by the Chief of Staff
· Operations, led by the Chief Operations Officer

We compared the proposed organization of CCPS administration departments to certain similar school systems. The proposed realignment made CCPS structure more consistent with similar school systems except for the placement of Technology within the instruction divisions. The placement of technology in the organizational structure should reflect the need to safeguard sensitive data, level of operational dependence, importance in the classroom, and support of future goals.

School Central Office Administration has 30 administrative support staff spread across 5 of the 10 non-instructional departments. We produced a questionnaire and conducted individual in-person interviews with a sample of 12 administrative support team members. The questionnaire was based off CCPS's guiding principles for employees.

11 administrative support staff serve their supervisor or department and perform similar general administrative duties, but have limited opportunities to collaborate with and support each other. Increased technology use is allowing executive staff to manage their work with less reliance on administrative support. 19 technicians, assistants, and specialists have job functions specific to their departments. Several assistants and technicians, specifically those in human resources, have similar duties to other administrative staff in their department, but their work is focused toward only one direct report and their workload can vary dramatically compared to their colleagues based on the workload of their direct report.

Participants generally responded that, even though they have heavy workloads, they have the time and resources needed to accomplish their goals. However, we did not note any particular performance measures for management to track work volume and progress.

The most common duties among administrative support staff are timekeeping and ordering/purchasing. Employees still complete and submit paper forms for healthcare coverage elections and subsequent changes. These forms must be received by Human Resources (HR) for review, submitted to healthcare vendor, and forwarded to payroll for updates to deductions and filing.

Administrative support staff generally do not have direct engagement with students. Administrative staff engage primarily with instructional and non-instructional school staff. These engagement levels make it difficult to relate their work to organizational guiding principles for student and community focus.

Only half of the participants believe their job descriptions are generally accurate. Several expressed that their job description do not include all significant responsibilities and functions. Performance reviews accurately outline employee's strengths, accomplishments, and goals for improvement; and participants generally felt valued by their supervisors. However, some participants noted that their supervisors could be more welcoming to administrative staff suggestions for improvement.

Training opportunities are generally rated favorably for basic skills and new technology, Experienced administrative support staff expressed a desire for more advanced training opportunities.

Management concurred with 13 of 13 recommendations to be implemented by June 30, 2018.

We appreciate the cooperation received from management and staff while conducting this audit.

INTRODUCTION

BACKGROUND
This School Central Office Administrative Support audit was a regularly scheduled audit on the FY17 audit plan approved by the County Administrator, School Superintendent, and Audit and Finance Committee. In November 2016, an outside firm reported on their evaluation of CCPS Administration organizational division and department structure. That report recommended leadership structure changes that CCPS considered for their reorganization plan presented at the February 2017 School Board meeting. Our audit focuses on administrative support staffing in the divisions and departments located in the School Central Office.

School Administration consists of the **Division of Business and Finance**, the **Division of Human Resources**, and the **Division of Operations**, which report to the Chief Finance Officer, the Chief of Staff, and Chief Operations Officer, respectively. The School Board Clerk and School Board Attorney are also located within School Administration. The Chief Finance officer, the Chief of Staff, and Chief Operations Officer report directly to the School Superintendent.

We evaluated 30 administrative support staff positions located in the School Central Office. The Superintendent, Chief Finance Officer, Chief Operations Officer, and School Board Clerk each have their own administrative assistant (4 positions). The Chief of Staff and School Board Attorney share an administrative assistant (1 position). The other 25 administrative support positions are noted by division and department as follows.
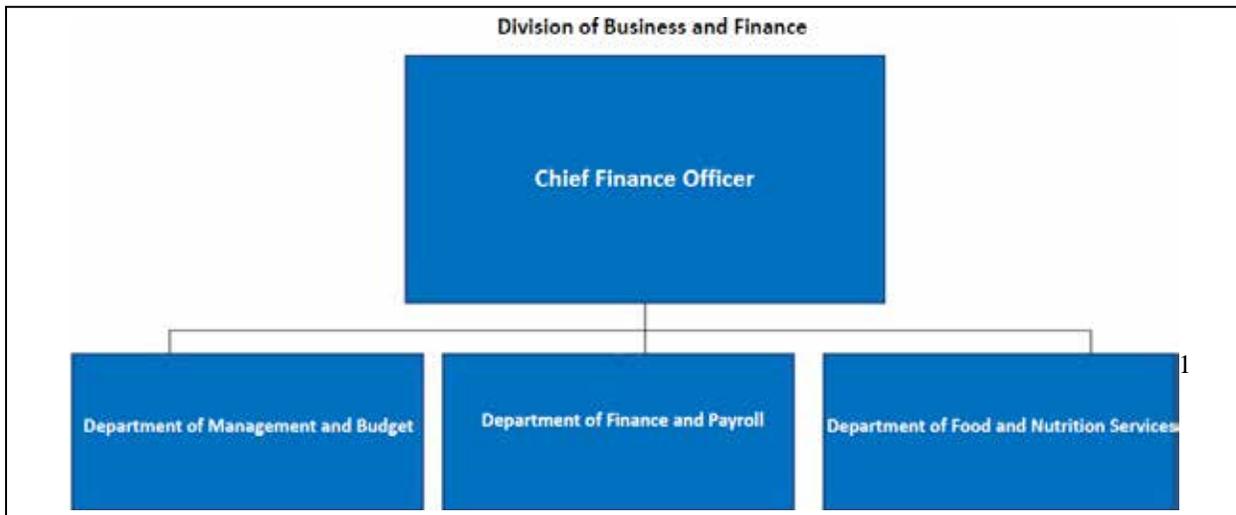
[1] Not located in the Central Office

Department of Management and Budget – Oversees compilation and administration of the CCPS budget. The department provides budget assistance and support, comprehensive revenue and expenditure analysis, and staffing and enrollment analysis.

Department of Finance and Payroll (5 administrative staff positions) – Maintains procedures and assures fiscal control, produces financial reports, carries out the accounting operations, and manages the payroll functions for CCPS employees.

Division of Human Relations
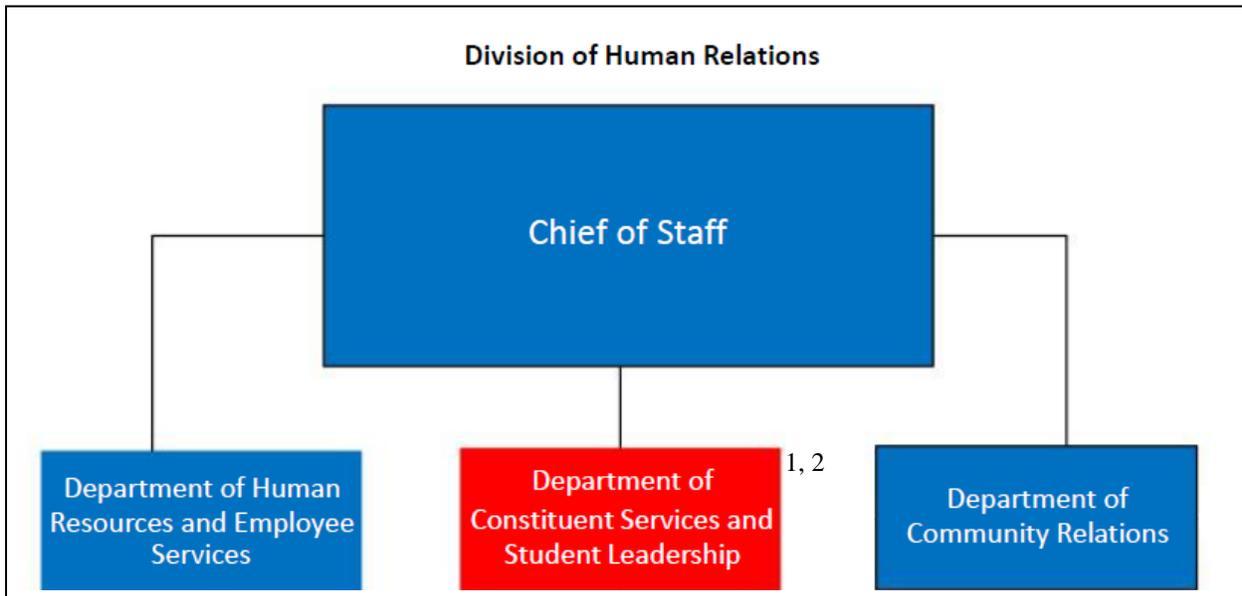
[1] Not located in the Central Office
[2] Added to division as part of realignment

Department of Human Resources and Employee Services (16 administrative staff postions) – Provides human resources services to CCPS employees and departments including recruitment/staffing support, classification and compensation, benefits and leave administration, and teacher licensure and certification.

Department of Community Relations (3 administrative staff positions) – Increases awareness, understanding, involvement, and support for schools through communication and community engagement.

Division of Operations

[1] Not located in the Central Office

Office of Planning (1 administrative staff position) – Manage student population growth though demographic research, development of student population projections, and dissemination of information.

OBJECTIVES

Our objectives of the audit were to:
- Analyze administrative support staffing levels and organization of school departments.
- Assess whether administrative support staff have well defined goals and objectives, and the resources to accomplish those goals and objectives.
- Evaluate how individual employee goals and objectives relate to organizational guiding principles.
- Identify resource reallocation opportunities for organizational realignment.

SCOPE

The scope of our audit primarily covered the school administration central office organization structure, the current operating environment, and the proposed realignment. We considered the guiding principles for employees from the CCPS comprehensive plan, the roles of the administrative support staff, and how they serve students, teachers, school staff, and community members.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Chris Meade, Senior Auditor, performed the audit work. Chesterfield County Internal Audit is a department within the organization of Chesterfield County/Schools.

METHODOLOGY

Our methodology included the following:
- Research current and proposed organization of school administration central office departments and personnel.
- Interview a sample of administrative support staff about position responsibilities, performance, resources, team collaboration, communication, work capacity, and customer service.
- Obtain understanding of management goals and future staffing plan.

INTERNAL CONTROL CONCLUSION

According to Government Auditing Standards, internal controls, in the broadest sense, encompass the agency's plan, policies, procedures, methods, and processes adopted by management to meet its mission, goals, and objectives. Internal controls include the processes for planning, organizing, directing, and controlling program operations. It also includes systems for measuring, reporting, and monitoring program performance. An effective control structure is one that provides reasonable assurance regarding:
- Efficiency and effectiveness of operations;
- Accurate financial reporting; and
- Compliance with laws and regulations.

Based on the results and findings of the audit test work, auditors concluded that internal controls were in place and there were minimal findings to question their ability to assist management in meetings its mission, goals, and objectives. Recommendations specific to improving these controls can be found in detail further in the audit report.

CLOSING
We would like to thank the School Central Office personnel and the administrative support staff for their cooperation and assistance during the course of this audit.

FINDINGS, RECOMMENDATIONS, RESPONSES
Organization Structure
(Point Sheet C-1.1)

CRITERIA:
School administration leadership is grouped into several functional areas. These areas should be organized to effectively address the mission, priorities, and challenges of the school system to support student learning and outcomes.

The placement of technology in the organizational structure should reflect the need to safeguard sensitive data, level of operational dependence, importance in the classroom, and support of future goals.

CONDITION(S):
In November 2016, an outside firm reported on their evaluation of CCPS Administration organizational structure and functions. That report recommended leadership structure changes that CCPS incorporated into their reorganization plan presented at the February 2017 School Board meeting.

The proposed realignment eliminates one non-instructional direct report to the Superintendent (Assistant Superintendent for Human Resources and Administrative Services) by adding additional departments under the Chief of Staff.

We compared the organization of CCPS non-instructional departments to certain similar school systems (Henrico County, Prince William County, Loudoun County). Two of the other school systems also had individual direct reports to the Superintendent for Finance, Human Resources, and Operations. One school system grouped Finance and Operations under one direct report.

The Technology department was moved from Human Resources and Administrative Services to instruction (Division of School Leadership and Support Services). We noted that none of the comparable school systems located their Technology department within the instruction divisions. Two of the three had Technology separate as a direct report to the Superintendent.

CAUSE(S):
CCPS has been actively evaluating and updating their organizational structure.

EFFECTS(S):
The proposed realignment of non-instructional divisions maintains an organization structure similar to the benchmarked school systems.

FINDINGS, RECOMMENDATIONS, RESPONSES

Organization Structure
(Point Sheet C-1.1, Continued)

RECOMMENDATION(S):

1. We recommend that after a period of time CCPS evaluate the benefits of the revised structure and consider opportunities for improvement. There should be a specific consideration for the Department of Technology Services' placement within the instruction divisions. (Our September 1, 2017 audit report for School Instruction Administrative Support mirrored the objectives and methodology of this report. This recommendation was also included in that report for School Instruction.)

MANAGEMENT'S RESPONSE(S):

1. *Chief of Staff, Chief of Schools, and Chief Academic Officer are responsible for implementing by June 30, 2018. Assess the effectiveness of placing the Department of Technology Services' placement within the Instruction Division during the 2017-2018 school year.*

FINDINGS, RECOMMENDATIONS, RESPONSES

Administrative Support Staffing

(Point Sheet C-1.2)

CRITERIA:
Best practices for administrative support staff include documenting current position goals and objectives, measuring performance and work capacity, providing access to necessary knowledge and resources, encouraging job satisfaction and career development, and fostering collaboration, effective communication, and excellent customer service.

CCPS has established five guiding principles describing behaviors, practices, processes and priorities that schools and individual employees operate and maintain high standards for:
- Student Engagement
- Community of Learners
- Quality Service and Operations
- Community Investment
- Safe, Supportive and Nurturing Learning Environments

CONDITION(S):
There are 30 administrative support positions across 5 departments in the Staff, Finance, and Operations Divisions located at the School Central Office. We conducted in-person interviews with a sample of 12 administrative support staff, across the 5 departments. Our survey included both opened ended and multiple choice questions. Our observations from the interviews are summarized below, followed by the overall results for each question:

- 11 administrative staff positions have similar general administrative duties. We noted they generally serve their supervisor or department, but have limited opportunities to collaborate with and support each other. Increased technology use is allowing executive staff to manage their work with less reliance on administrative support. This could lead to opportunities for increased sharing of certain administrative support staff by multiple positions.

- There are 19 technicians, assistants, and specialists with job functions and technology resources specific to their departments:
    o Accounting, 4 Technicians
    o Planning, 1 Technician
    o Human Resources, 6 Assistants, 6 Technicians, 1 Specialist
    o Community Relations, 1 Technician

  Several of these assistants and technicians, specifically those in human resources, have similar duties to other administrative staff in their department, but their work is focused toward only one direct report and their workload can vary dramatically compared to their colleagues based on the workload of their direct report. Pooling administrative support staff to serve multiple supervisors could aid with workload distribution.

FINDINGS, RECOMMENDATIONS, RESPONSES

Administrative Support Staffing

(Point Sheet C-1.2, Continued)

- Participants generally responded that, even though they have heavy workloads, they have the time and resources needed to accomplish their goals. However, we did not note any particular performance measures for management to track work volume and progress.

- Employees still complete and submit paper forms for healthcare coverage elections and subsequent changes. These forms must be received by Human Resources (HR) for review, submitted to healthcare vendor, and forwarded to payroll for updates to deductions and filing.

- Timekeeping and ordering/purchasing are common responsibilities for certain administrative staff (approximately 25%) and can be time consuming.

- Only half of the participants believe their job descriptions are generally accurate. Several participants expressed that their job description and the job description of their fellow colleagues do not include all significant responsibilities and functions.

- Administrative support staff generally do not have direct engagement with students and only occasional contact with community members. Administrative support staff engage primarily with instructional and non-instructional school staff. These engagement levels make it difficult to relate their work to organizational guiding principles for student and community focus. Several participants noted a more businesslike environment in the central office over the past year, with less awareness of the school system's student and instructional initiatives.

- Performance reviews accurately outline employees' strengths, accomplishments and goals for improvement; and participants generally felt valued by their supervisors for their improvements and accomplishments. However, 3 of 12 participants noted that their supervisors could be more welcoming to administrative staff suggestions for improvement.

- Training opportunities are generally rated favorably for basic skills and new technology. Experienced administrative support staff expressed a desire for more advanced training opportunities.

FINDINGS, RECOMMENDATIONS, RESPONSES

Administrative Support Staffing
(Point Sheet C-1.2, Continued)

Overall results for each question:

1. **What is your title?**
   1 Program Tech I, 1 Program Tech II, 1 Benefits Tech, 1 HR Tech, 2 HR Assistants, 2 Fiscal Tech III, 1 HR Specialist, and 3 Administrative Assistant Seniors
2. **What department do you work for?**
   Participants were selected from the following departments or executives: Finance & Payroll, Human Resources & Employee Services, Community Relations, Planning, Chief Finance Officer, School Board Attorney
3. **How many years have you been employed by Chesterfield County?**
   The average years of service was 13.5 years, ranging from less than 1 year to 38 years.
4. **How many years have you been working in your current position with CCPS?**
   The average years in current position was 6.1 years, ranging from less than 1 year to 13 years.
5. **How many people do you report to?**
   Half of the participants reported to 1 person, the other half reported to 2 people.
6. **How many positions do you support?**
   Participants supported an average of 3 positions. There were 5 participants that only support their supervisors and 7 participants that support 1 to 5 positions in addition to their supervisors.
7. **Do you report to or support more or less people than other administrative support staff?**
   The majority of staff thought they reported and support a similar number of positions as their fellow administrative support staff.
8. **What type of work do you do?**
   While the most common answers were answering phone calls/emails, scheduling, and timekeeping, most participants also listed responsibilities unique to their position.
9. **What technology do you use in your work?**
   The most common answers were Google and Microsoft Office Suites, OneSolution (financial), and Synergy (student database). However, several participants use applications specific to their line of work.
10. **How do you communicate with colleagues?**
    Most staff use email and face to face communication. Some also use phone, text message, and formally scheduled meetings.
11. **What percentage of your work comes from outside your office?**
    The average response was 67%, 8 of 12 participants responded 70% or higher.
12. **What percentage of your work is given to you by your supervisors?**
    The average response was 33%, 3 of 12 participants responded 70% or higher.

Multiple Choice Questions	Average Responses				
	Never	Rarely	Sometimes	Often	Daily
13. How often are you responsible for budgeting?		X			
14. How often are other administrative support staff responsible for budgeting?		X			
15. How often are you responsible for payroll/timekeeping?		X			
16. How often are other administrative support staff responsible for payroll/timekeeping?			X		
17. How often are you responsible for ordering/purchasing?		X			
18. How often are other administrative support staff responsible for ordering/purchasing?			X		
19. How often are you responsible for billing?	X				
20. How often are other administrative support staff responsible for billing?	X				
21. How often are you responsible for grant processing/drawdown?	X				
22. How often are other administrative support staff responsible for grant processing/drawdown?	X				
23. How often are you responsible for general ledger reconciliation?		X			
24. How often are other administrative support staff responsible for general ledger reconciliation?		X			
25. How often are you responsible for cash/check/credit card receipts?		X			
26. How often are other administrative support staff responsible for cash/check/credit card receipts?	X				
27. How often do you engage with students?	X				
28. How often do you engage with instructional school employees, including principals?				X	

FINDINGS, RECOMMENDATIONS, RESPONSES

Administrative Support Staffing

(Point Sheet C-1.2, Continued)

Multiple Choice Questions	Average Responses				
	Never	Rarely	Sometimes	Often	Daily
29. How often do you engage with non-instructional school employees?				X	
30. How often do you engage with community members or parents?		X			
31. How often do other administrative support staff engage with students?	X				
32. How often do other administrative support staff engage with instructional school employees, including principals?				X	
33. How often do other administrative support staff engage with non-instructional school employees?				X	
34. How often do other administrative support staff engage with community members or parents?			X		
35. How often do the supervisors in your department engage with students?	X				
36. How often do the supervisors in your department engage with instructional school employees, including principals?				X	
37. How often do the supervisors in your department engage with non-instructional school employees?				X	
38. How often do the supervisors in your department engage with community members or parents?			X		
39. How often do you assist with work for other administrative support staff?			X		
40. How often do other administrative support staff assist with your work?		X			

Yes/No Questions	Average Responses		
	No	Somewhat	Yes
41. Are there additional team members in your department with similar duties and responsibilities?		X	
42. Do you have access to the training needed to perform your duties?			X
43. Do other administrative support staff have access to the training needed to perform their duties?			X
44. Are the documented policies and procedures applicable to your duties readily available?			X
45. Are you aware of the stated goals and responsibilities for your position?			X
46. Are you aware of the stated goals and responsibilities for the other administrative support staff positions?		X	
47. Do you have the time and resources needed to accomplish those goals?			X
48. Do other administrative support staff have the time and resources needed to accomplish their goals?			X
49. Does your job description accurately identify the work that you perform?		X	
50. Do the job descriptions of other administrative support staff accurately identify the work that they perform?		X	
51. Does your performance review accurately identify your strengths and accomplishments?			X
52. Does your performance review outline goals for improvement?			X
53. Do you feel valued by your supervisors for your improvements and accomplishments?			X
54. Do other administrative support staff feel valued by their supervisors for their improvements and accomplishments?			X
55. Are your suggestions for improvement valued and welcomed?			X
56. Are other administrative support staff's suggestions for improvement valued and welcomed?			X

FINDINGS, RECOMMENDATIONS, RESPONSES

Administrative Support Staffing
(Point Sheet C-1.2, Continued)

RECOMMENDATION(S)
We recommend that CCPS consider:

2. Opportunities to increasingly cross train and share administrative support staff among multiple executives.
3. Pooling administrative support staff in the same department, currently assigned to individual supervisors, to serve multiple supervisors.
4. Establishing work volume measures and management tracking to best allocate resources for seasonal and other workload fluctuations.[1]
5. Opportunities to increase efficiency in benefit administration by allowing employees to enter benefit selections electronically.
6. Opportunities to enhance administrative support staff efficiency by automating employee time reporting.[1,2]
7. Opportunities to organize ordering and purchasing duties to increase efficiency.[1]
8. Using the annual review process to ensure that employees' job descriptions include all significant duties and responsibilities.[1]
9. Developing a pooled list of long term projects for support staff with similar administrative duties across departments.[1]
10. Opportunities to increase awareness of key student and instructional initiatives for administrative support staff in Central Office. Such awareness could help employees better relate to organizational guiding principles and improve job satisfaction.
11. How to demonstrate that the input of administrative support staff is welcomed.
12. Offering more advanced training for experienced administrative support staff geared toward career development.[1]
13. Continuing to evaluate the allocation of administrative support resources as the organizational realignment matures.[1]

MANAGEMENT'S RESPONSE(S):

2. *Concur. Chief of Staff and Executive Director of HR are responsible for implementing by June 30, 2018. The FY18 budget contained an item to reduce administrative positions throughout the division through attrition. This plan is currently being implemented.*
3. *Concur. Member of Senior Leadership Team at CO is responsible for implementing by June 30, 2018. Will consider pooling administrative support staff to support multiple supervisors.*
4. *Concur. Business Process Manager is responsible for implementing by June 30, 2018. The division is currently recruiting a Business Process Manager to review administrative processes. This position will review work volume measures and workflow tracking in order to determine if processes can be improved. Additionally, the division recently participated in a*

---

[1] Our September 1, 2017 audit report for School Instruction Administrative Support mirrored the objectives and methodology of this report. These recommendations were also included in that report for School Instruction.

[2] There is a related open audit recommendation for school employees to directly report time and attendance electronically (School Payroll – Audit Recommendation #2 – December 2016).

Administrative Support Staffing
(Point Sheet C-1.2, Continued)

business review process with the County to review how processes utilizing OneSolution can be improved.

5. *Concur. Business Process Manager is responsible for implementing by June 30, 2018. The division is currently recruiting a Business Process Manager to review administrative processes. This process can be reviewed when the position is filled.*

6. *Concur. Chief Finance Officer and Business Process Manager are responsible for implementing by June 30, 2018. There is a related open audit report related to reporting time and attendance for all employees through electronic means. School Payroll Audit Recommendation #2 (December 2016). The division recently participated in a business review process with the County to review how processes utilizing OneSolution can be improved. The division is currently recruiting a Business Process Manager who will be tasked to review timekeeping processes.*

7. *Concur. Business Process Manager is responsible for implementing by June 30, 2018. Will examine to see if there efficiencies to be gained through combined purchasing, while also operating within guidelines of grants and other assigned funding categories.*

8. *Concur. CO Administrative Support Staff Supervisors are responsible for implementing by June 30, 2018. Will assess job descriptions as we conduct performances appraisals annually.*

9. *Concur. Business Process Manager is responsible for implementing by June 30, 2018. The division is currently recruiting a Business Process Manager to review administrative processes. This position will review work volume measures and workflow tracking in order to determine if processes can be improved. Additionally, the division recently participated in a business review process with the County to review how processes utilizing OneSolution can be improved.*

10. *Concur. Members of Senior Leadership Team at CO are in charge of implementing by June 30, 2018. Staff believes that the increased focus on the business of the school division is an improvement in the division's operations. While continuing to improve the focus on the efficiency of business operations, we will also continue to emphasize with staff that any business improvements ultimately improve the level of education provided to our students.*

11. *Concur. Chief of Staff is in charge of implementing by June 30, 2018. The division will include an administrative support position from the Krause Road office on the Advisory County of Teachers and Staff (ACTS).*

12. *Concur. Director of Organizational Development is responsible for implementing by June 30, 2018. Will offer and promote enhanced training opportunities and networking events through the Department of Organizational Development and the Chesterfield administrative professional's employee organization.*

13. *Concur. Senior Leadership Team are responsible for implementing by June 30, 2018. The division will continue to review the effectiveness of the reorganization and will make changes, if necessary, to improve efficiency and reduce costs as the realignment matures.*