



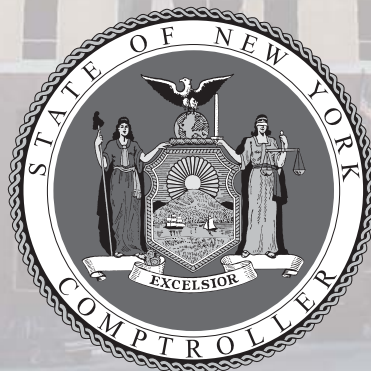
# Bedford Central School District Custodial Staffing Levels and Overtime Costs

## Report of Examination

Period Covered:

July 1, 2009 — June 30, 2010

2010M-188



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

February 2011

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Bedford Central School District, entitled Staffing Levels and Overtime Costs. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*

# Introduction

## Background

The Bedford Central School District (District) encompasses the Towns of Bedford, Mount Kisco, New Castle, North Castle and Pound Ridge, in Westchester County. The District is governed by the Board of Education (Board) which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

There are seven schools in operation within the District, with approximately 4,350 students and 818 employees. The District's actual operating expenditures for the 2009-10 fiscal year totaled \$109.7 million. These expenditures were funded with revenues from local taxes, and State and Federal aid.

The Buildings and Grounds Department (Department) is overseen by a Director and has 52 employees, responsible for cleaning, maintenance, and ground work at seven schools, two alternative high school sites and two other buildings (Transportation and Administration). The overall square footage for the District's buildings is 822,859. The Department's budget was \$8.5 million, with approximately \$3.3 million budgeted for payroll.

## Objective

The objective of our audit was to examine the District's staffing levels and overtime for buildings and grounds and determine if there are opportunities for cost savings. Our audit addressed the following question:

- Has the District implemented adequate performance measures to effectively and efficiently manage staffing levels and overtime for the Buildings and Grounds Department?

## Scope and Methodology

We examined the District's buildings and grounds staffing levels and overtime cost for the period July 1, 2009 to June 30, 2010.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit is included in Appendix D of this report.

## **Comments of District Officials and Corrective Action**

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix B, have been considered in preparing this report. Except as specified in Appendix B, District officials generally agreed with our recommendations and indicated that they planned to take corrective action. Appendix C includes our comments on issues raised in the District's response letter.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

## Custodial Staffing Levels

A key responsibility of any local government is to develop and manage resources as efficiently and effectively as possible. Meaningful performance measurements, or objective expectations, assist officials in identifying program results, evaluating past resource decisions, and facilitating qualitative improvements in future decisions regarding resource allocation and service delivery options. By developing performance measures for custodial services and evaluating the results – costs and services delivered – against expectations established by the performance measures, District officials can help ensure that custodial services are delivered efficiently. Staffing levels should be set, and policies and procedures put in place to help ensure that overtime hours are limited. This requires input from both the Board (who ultimately will fund the program) and the building administrators (who will manage the funds). Facilities managers must then determine how to staff and support custodial efforts to meet these expectations.

We determined that the District can save money by decreasing or adjusting their custodial staffing levels to meet the industry average and by hiring part-time employees to provide substitute coverage. Making these staffing changes and ensuring that overtime hours are only used as necessary and the associated costs are closely monitored and controlled, the District could potentially save District taxpayers up to \$712,000 and sharply reduce the \$661,000 in overtime costs annually.

### Staffing Levels

According to the American School and University's (ASU) 38th annual Maintenance and Operations cost study,<sup>1</sup> a full-time school custodian can adequately maintain 32,100 square feet per shift. We compared the average square footage the Department has each custodian maintain to the square footage expectation contained in the ASU's cost study (see Appendix A, Table 1). We found the Department employs approximately 15 more full-time equivalent (FTE) custodians than called for by the ASU standards. We estimate that if the Department's custodial staffing levels were at the ASU standards, the District could potentially save \$712,000 annually.

Alternatively, the National Center for Education Statistics has established a five tiered system of expectations<sup>2</sup> that can be used to help determine the number of required custodial staff. According

<sup>1</sup><http://asumag.com/Maintenance/school-district-maintenance-operations-cost-study-200904/#>

<sup>2</sup> <http://nces.ed.gov/pubs2003/2003347.pdf>

to this system, the actual number of square feet per shift a custodian can clean will depend on the level of cleanliness that is acceptable by the stakeholders and additional variables, including the type of school, flooring, wall covers, and the number of windows. For each tier (or level), the range of square feet expected to be cleaned by a custodian with the proper supplies and tools in an eight-hour shift is established. Level 3 cleaning is the norm for most school facilities. It is acceptable to most stakeholders and does not pose any health issues. This alternative system comes up with a standard that is similar to the ASU standard, approximately 28,000 to 31,000 square feet per custodian per shift.

Using this alternative standard, we determined that the Department employs approximately 12 more full-time equivalent (FTE) custodians than is necessary (see Appendix A, Table 2). If the Department's custodial staffing levels met these alternative standards, the District could potentially save \$610,000 annually.

District officials stated that although they do not utilize the square foot per custodian model, there are procedures in place to assess and monitor staffing levels and needs for the Department's operations. The Director of the Department stated that he and the head custodians address workloads or the need for additional help using a schematic of the building and color-code the areas by custodian. They told us that there are a number of factors that are reviewed in accessing the custodial allocation of workloads. Those factors include location of the custodian supplies, the number of restrooms, type of space to be cleaned, such as a high use area (cafeteria and gyms etc.), owned classroom (single teacher) versus non-owned (multiple teachers). For example, the Director stated the middle school's design is unique. It was originally built following a house design with six distinct buildings (North, East, South, Central, Gymnasium and Library). It has since been connected using hallways, with the exception of the gymnasium, and all buildings are multilevel with limited access from floor to floor, with a centralized staircase in each (only two have elevators). In addition, custodian closets and storage facilities are located on the upper floors so all supplies and equipment need to be transported to the lower floors.

The procedures the Department currently has in place to assess and monitor custodial staffing levels are informal and unstructured and do not utilize objective standards to evaluate efficiency or identify cost savings opportunities. The use of objective, national standards could potentially save the District as much as \$700,000.

## **Overtime Costs**

Management is responsible for monitoring overtime wages and identifying ways to control overtime costs while still providing



adequate services. The judicious use of overtime hours can be a cost effective technique to manage work requirements with fewer employees. However, this practice does not reduce the need to ensure that all overtime hours are used only as necessary. To limit the additional costs associated with overtime work, such hours should not be paid for routine work which can be performed during regular work hours. Overtime should be restricted to nonrecurring, unexpected events or emergency situations. Effective policies and procedures help ensure that overtime hours are only used as necessary and that resultant costs are controlled.

The District's collective bargaining agreement, covering fiscal years 2007-08 through 2011-12, provides a work year of 52 weeks of 40 hours each for Department employees (custodians, grounds and maintenance mechanics). The work week established is Monday through Friday with varying shifts starting at 6:00 AM and ending at 11:00 PM. The head custodians or their designees are required to make one building check on Saturdays, Sundays and holidays with compensation and are guaranteed a minimum of two hours of overtime. Overtime is paid for any hours worked in excess of 40 hours during an employee's regular work week.

District officials have not ensured that overtime hours were only used as necessary and that the associated costs of overtime were closely monitored and controlled. The Board does not have a formal overtime policy and there is no requirement for managers to approve overtime before it is worked. Instead, Department employees are allowed to routinely work overtime each week. However, all overtime is approved by the Director and the Assistant Superintendent for Business prior to the submission of timesheets for payroll processing. Timesheets include the duties performed and the number of overtime hours worked per day. Although the Director recorded and charted the overtime, he did not periodically analyze trends to identify ways to reduce overtime costs.

District officials have broken down the Department overtime into various categories, such as mandatory (by contract; e.g., building checks and alarm response), program related (school function; sports, PTA, Board meetings), non-program related (non-school function, where the outside entity pays for the use of the buildings), weather (e.g., snow, rain, wind), extra work (e.g., a custodian covering a shift due to staff absence), and extra cleaning (e.g., stripping or burnishing floors.) The District incurred overtime costs totaling more than \$661,000 during our audit period. This represents approximately 20 percent of the overall payroll for the Department, excluding benefits. We identified the following areas where the District may be able to reduce overtime costs through the use of part-time custodial staff:



- The District made overtime payments totaling \$43,160 for 1,067 hours, paid primarily to four employees for cleaning rental property used by the District. The District should consider hiring part-time custodial staff to clean the alternative high school locations rather than incurring overtime costs for cleaning these locations.
- The District made overtime payments for 6,433 hours totaling \$263,700 for onsite custodians to cover for custodians out on leave time, and for routine school activities that require additional custodial staff (e.g., sport events). District officials, in order to reduce overtime, allow four hours of supplemental overtime for each eight-hour shift substitution. If part-time custodians were used for these activities (substituting for the entire eight-hour shift) the District could reduce overtime costs by as much as \$129,000 annually and gain four hours of work for every shift substituted. Furthermore, the District could potentially save an additional \$92,800 per year by using a pool of part-time custodians.

If District officials had implemented effective policies and procedures to help ensure that overtime hours were only used as necessary and the associated costs were closely monitored and controlled, the District could have sharply reduced the \$661,000 in overtime costs.

## Recommendations

1. District officials should develop comprehensive performance measures to evaluate whether the District's custodial services are delivered efficiently and economically, and then use these standards to improve efficiency and productivity.
2. District officials should consider hiring part-time employees to supplement custodial staffing without incurring overtime costs.

## APPENDIX A

### COMPARATIVE STAFFING LEVELS

<b>Table 1: Staffing Levels Using ASU Cost Study</b>						
<b>Building</b>	<b>Gross Square Feet</b>	<b>Total Number of Custodians</b>	<b>Average Square Feet Per Custodian</b>	<b>Expected Square Feet per Custodian</b>	<b>Expected Number of Custodians</b>	<b>Over (Under) Staffing</b>
Fox Lane High School	305,000	11.00	27,727.27	32,100	9.50	1.50
Fox Lane Middle School	157,116	8.5	18,484.24	32,100	4.89	3.61
Bedford Hills Elementary	55,700	3.50	15,914.29	32,100	1.74	1.76
Bedford Village Elementary	56,963	3.50	16,275.14	32,100	1.77	1.73
Mount Kisco Elementary	95,000	5.00	19,000.00	32,100	2.96	2.04
Pound Ridge Elementary	57,740	4.00	14,435.00	32,100	1.80	2.20
West Patent Elementary	71,140	4.00	17,785.00	32,100	2.22	1.78
<b>Total Excess Staffing Levels</b>						<b>14.62</b>

<b>Table 2: Staffing Levels Using the Tier System</b>						
<b>Building</b>	<b>Gross Square Feet</b>	<b>Total Number of Custodians</b>	<b>Average Square Feet per Custodian</b>	<b>Expected Square Feet per Custodian</b>	<b>Expected Number of Custodians</b>	<b>Over (Under) Staffing</b>
Fox Lane High School	305,000	11.00	27,727.27	29,500	10.34	0.66
Fox Lane Middle School	157,116	8.50	18,484.24	29,500	5.33	3.17
Bedford Hills Elementary	55,700	3.50	15,914.29	29,500	1.89	1.61
Bedford Village Elementary	56,963	3.50	16,275.14	29,500	1.93	1.57
Mount Kisco Elementary	95,000	5.00	19,000.00	29,500	3.22	1.78
Pound Ridge Elementary	57,740	4.00	14,435.00	29,500	1.96	2.04
West Patent Elementary	71,140	4.00	17,785.00	29,500	2.41	1.59
<b>Total Excess Staffing Levels</b>						<b>12.42</b>

## **APPENDIX B**

### **RESPONSE FROM DISTRICT OFFICIALS**

The District officials' response to this audit can be found on the following pages.



**BEDFORD CENTRAL SCHOOL DISTRICT**  
THE FOX LANE CAMPUS, P.O. BOX 180  
MOUNT KISCO, NEW YORK 10549

Dr. Jere Hochman  
Superintendent of Schools

914-241-6010 (phone)  
914-241-6004 (fax)  
jhochman2785@bcsdny.org

January 26, 2010

Mr. Christopher J. Ellis, Chief Examiner  
Office of the State Comptroller  
Division of Local Government and School Accountability  
33 Airport Center Drive, Suite 103  
New Windsor, New York 12553-4725

Dear Mr. Ellis:

On behalf of the Bedford Central School District, as Board of Education President and Superintendent of Schools, we hereby acknowledge the receipt of an audit of the Bedford Central School District conducted on-site by staff from your office from May 4, 2010 through July 10, 2010, and continued in your offices until December 28, 2010. We thank you for the opportunity to have met with your team in an exit interview on January 10, 2011 to review your findings and for our District team to provide essential feedback.

We want to take this opportunity to thank your team for reviewing and analyzing a number of our District's financial and operational areas including 1) Employee Benefits and 2) Student Transportation Services. Once your team determined further analysis was not required in these areas after its initial review, your team then proceeded to another topic: Custodial Staffing.

We acknowledge the efforts of the Comptroller's Office in attempting to help school Districts manage their operations more efficiently, effectively and potentially save taxpayer money. We recognize that the audit of our District's Custodial Staffing and Overtime Costs and the findings contained within provide an opportunity for our District to review and analyze our practices, procedures and staffing in this area and to develop a Corrective Action Plan (CAP) for those items where needed.

While the Corrective Action Plan (CAP) will follow at a later date, we would like to respond to your specific findings and recommendations at this time.

First, we regret that a strategy of comparing data across school Districts which has been used in other school Districts' analyses was not used in this review.

See  
Note 1  
Page 17

Second, it appears that this quantitative analysis 1) reduces all custodial work exclusively to cleaning buildings and 2) does not represent or tell the entire story of the qualitative aspects of School District custodial work.

See  
Note 2  
Page 17

Please Note: When the standards used by the state or other established standards for cleaning are applied to the District's custodial work devoted exclusively to cleaning, it appears that we are actually understaffed (see chart on Page 3).

See  
Note 3  
Page 17

Furthermore, when reviewing overtime, it is impossible to eliminate overtime in School District operations due to predictable but not routine occurrences of evening and weekend building use, snow removal, and health and safety emergencies, to name a few.

See  
Note 4  
Page 17

Third, there is a qualitative aspect of employing part-time employees as a permanent employment strategy that is not prudent and possibly more costly over time.

See  
Note 5  
Page 17

**Audit Recommendations:**

1. District officials should develop comprehensive performance measures to evaluate whether the District's custodial services are delivered efficiently and economically, and then use these standards to improve efficiency and productivity.
2. District officials should consider hiring part-time employees to supplement custodial staffing without incurring overtime costs

**District Response to Recommendation #1:**

Beyond the measures the District already has in place and the standards from ASBO and previous Comptroller's studies of recommended custodial staffing in New York State, to which the District equates its custodial staffing configuration as standard, we agree the District could benefit from using updated standards and regular measures to evaluate efficiency and productivity of its staff.

See  
Note 6  
Page 17

To that end, we find the Comptroller's auditor's use, and subsequent findings, from the use of the ASU and National Center for Education Statistic's studies for square footage analysis, to be overreaching.

See  
Note 2  
Page 17

Both studies assume that school custodians do nothing but cleaning for straight eight-hour work shifts. While that might be true for a limited number of our custodial staff members, it is not for the majority of the District's school custodians.

See  
Note 2  
Page 17

During their eight-hour work shift, school custodians not only clean but perform minor repairs, set up classrooms and assemblies, supervise and train other custodial staff members, cut grass, remove leaves and snow from school grounds, unload and deliver

See  
Note 2  
Page 17



equipment and supplies, provide morning and afternoon traffic control, attend to student accidents, spills, health issues, and monitor and supervise outside contractors.

Clearly, with all those “other” duties and responsibilities, cleaning is only one part of their daily routine.

See  
Note 7  
Page 17

A more accurate approach to measuring the efficiency of a custodian’s cleaning duties is to break down his/her actual hours spent exclusively on cleaning and measure that against the square footage cleaned. The chart below shows Bedford’s custodial hours used for cleaning and for the other duties mentioned above and compares it to the same Tiered Model, as used by the Comptroller’s auditor, but on a square foot per hour basis.

See  
Note 8  
Page 18

See  
Note 3  
Page 17

Note that in most cases the District’s custodians are cleaning at least, if not more, than the square footage per hour suggested by the Tiered Model. You will also note that our District is actually understaffed by 1.2 FTE custodians when this data is analyzed, not overstaffed by 12 FTE as suggested by the auditor’s analysis of the Tiered Model.

#### Actual Bedford Custodial Staffing Levels Compared to Expected Levels By Tiered Model

Building	Gross Sq. Ft.	Total Number of Custodians	Total Work Hours of Custodians*	Total Work Hours Dedicated to Cleaning	Equivalent Number of Custodians Cleaning	Total Work Hours Other**	Bedford's Average Sq. Ft. Cleaning per Custodian per Hour	Tiered System Expected Sq. Ft. Cleaning per Custodian	Expected # of Cleaning Custodians Under Tier Model	Over (Under) Staffing
Fox Lane High School	305,000	11.00	91.50	69.50	8.69	22.00	4,388.49	3,687.50	10.34	(1.65)
Fox Lane Middle School	157,116	8.50	66.00	43.50	5.44	22.50	3,611.86	3,687.50	5.33	0.11
Bedford Hills Elementary	55,700	3.50	27.50	16.75	2.09	10.75	3,325.37	3,687.50	1.89	0.20
Bedford Village Elementary	56,963	3.50	27.00	16.75	2.09	10.25	3,400.78	3,687.50	1.93	0.16
Mount Kisco Elementary	95,000	5.00	38.50	26.00	3.25	12.50	3,653.85	3,687.50	3.22	0.03
Pound Ridge Elementary	57,740	4.00	31.00	15.75	1.97	15.25	3,666.03	3,687.50	1.96	0.01
West Patent Elementary	71,140	4.00	31.00	18.75	2.34	12.25	3,794.13	3,687.50	2.41	(0.07)

Estimated Total Number of Positions for Which the District is Understaffed (1.21)

\* By contract, some custodians work 8 hours exclusive of a half-hour meal break and some work 8 hours inclusive of half-hour meal break

\*\* Custodians do not spend all of their work hours cleaning uninterrupted. The list of “other” duties on which custodians spend their hours is explained in the *Response From District Officials* above.

Where our District can benefit from this audit recommendation is to look at the amount of time custodians spend on “other” duties besides cleaning and its practices for assigning and monitoring those duties. If efficiencies can be identified there, then streamlining staff could potentially save some money.



### **District Response to Recommendation #2:**

The hiring of part-time staff instead of using full-time staff on overtime may potentially reduce the District's overtime custodial costs, to some extent. However, unilateral elimination of full-time staff overtime is neither an effective way to operate nor a guarantee of the quality of work required by our school district. While this particular economy may provide a larger pool of individuals interested in part-time work, our experience over time has demonstrated that employing part-time workers is not a prudent approach as a permanent employment and productivity strategy.

See  
Note 9  
Page 18

Part-time workers could be less dedicated to their work because they do not receive the same level of benefits and working conditions as their full-time colleagues. We must ask: would we solely entrust part-time workers with the safety and security of the District's facilities? And, a part-time worker's lack of enthusiasm for part-time work often results in an inferior product and a need for greater and continued supervision by full-time employees. Part-time workers can be extremely transient and often take the first opportunity for full-time employment elsewhere. This results in a poor continuity of work product as well as the District's need for continued and increased job preparation training costs for replacement staff.

See  
Note 10  
Page 18

The categories for which additional work hours are needed beyond the normal work day have already been identified in the audit. We believe many of those hours need to be staffed by people who well know our students and our facilities in order to ensure the proper health and safety of our students and the security of our facilities. Those people are our full-time custodians.

Even if we developed a different staffing configuration or different staggered hours and days (something that can be considered only as part of a negotiated working condition change with the union), the work duties of those who would now cover the hours usually performed on overtime would still have to be accommodated. For one example: we cannot eliminate overtime when snow must be removed on weekends and evenings to insure a safe opening of the District's many school buildings. That might require hiring more staff than we currently have resulting in less overtime costs but more contracted salary costs.

See  
Note 9  
Page 18

Furthermore, many of the overtime tasks to be accomplished occur when the custodian is the only school personnel entrusted with the supervision and safety in a school building in the evenings and weekends. This is a significant responsibility that a loyal, well-trained full-time employee should perform. Additionally, many overtime tasks are highly specialized: repairing a broken water main; operating unique equipment; addressing a power outage; or other events that require specialized skills best suited to by a District trained, full-time employee who well knows the facility and operation.

See  
Note 10  
Page 18

We do agree that a different configuration of staff for cleaning and maintaining the District's two leased facilities may render some cost savings to the District. In addition, a model for using part-time staff, working alongside our full-time staff, as substitutes when custodians are sick or otherwise absent, may also produce some savings.

We are not convinced that more formal procedures for centralized, pre-authorization of overtime use will render substantial cost savings in overtime because our decentralized procedures utilized on a building level are geared to address the local and unique needs of those facilities. We do believe they will be helpful to the District in analyzing trends and potential areas for some cost savings.

See  
Note 11  
Page 18

Again, we thank your local auditors for their dedication to their work and their efforts to help school Districts identify efficiencies. They were respectful of the work of our staff and pleasant to work with. As always, the Bedford Central School District is committed to operating in an effective and efficient manner.

Sincerely,



Jere Hochman  
Superintendent of Schools



Susan Elion Wollin  
President, Board of  
Education

## APPENDIX C

### OSC'S COMMENTS ON THE DISTRICT'S RESPONSE

#### Note 1

It was not the focus of the audit to compare data across school districts. As clearly stated in the report, the objective or focus of the audit was to examine the District's custodial staffing levels and determine if there are opportunities for cost savings.

#### Note 2

Our analyses did not reduce custodial work exclusively to cleaning buildings. The general expectation is that a custodial worker is responsible for cleaning and upkeep of buildings, including some maintenance and minor repair tasks. Therefore, all analyses and conclusions contained in the report were based on the premise that a custodial worker will be expected to perform other duties in addition to cleaning.

#### Note 3

We did not audit the information District officials presented in the table; therefore, we will not comment on the results of the analysis.

#### Note 4

District officials could have significantly reduced overtime costs if they had implemented effective policies and procedures to ensure that overtime hours were only used as necessary and the associated costs were closely monitored and controlled.

#### Note 5

The District already utilizes part-time help and seasonal workers. Therefore, using a part-time worker, when necessary, for work that requires additional custodial staff instead of paying double or time and a half in overtime makes business sense.

#### Note 6

The State Comptroller's study in 2002 did not establish any standards. The study report simply showed the average square footage per custodian for the school districts included in the study. The study concluded that all school districts included in the study indicated that their custodial staff performs other duties, in addition to cleaning.

#### Note 7

It is expected that a custodial worker will perform other ad-hoc duties and responsibilities in addition to cleaning.

#### Note 8

The District's approach mistakenly focuses on cleaners. Our audit, on the other hand, focused on custodial staffing levels.

#### Note 9

Our audit did not call for the elimination of full-time staff overtime. The report clearly stated that District officials should consider using or hiring part-time employees to supplement custodial staffing to help reduce overtime costs.

#### Note 10

District officials are missing the point. The audit report noted that District should develop and implement effective policies and procedures to ensure that overtime hours are only used as necessary and the associated costs closely monitored and controlled to save District taxpayers in overtime costs.

#### Note 11

Evidently, the District's current "decentralized" procedures have not worked to control and reduce overtime costs. Therefore, it would make business sense for District officials to develop and implement formal and effective policies and procedures to help ensure that overtime hours are only used as necessary.

## **APPENDIX D**

### **AUDIT METHODOLOGY AND STANDARDS**

Our overall goal was to assess whether the District is operating efficiently and to focus on potential cost savings areas. To accomplish this, we performed an initial assessment so that we could design our audit to focus on those areas most cost savings opportunities. Our initial assessment included evaluations of the following areas: overtime, employee benefits and staffing issues. After reviewing the information gathered during our initial assessment, we decided upon the reported objective and selected staffing levels and overtime within the Buildings and Grounds Department for further audit testing.

- We reviewed collective bargaining agreements and interviewed District personnel to gain an understanding of controls over custodial overtime and staffing levels.
- We compared the District staffing levels to the industry standard using the square footage model retained from information from the National Center for Educational Statistics.
- We reviewed and analyzed payroll earnings records for all the buildings and grounds personnel during the audit period and identified the amount of overtime wages paid.
- We reviewed the overtime hours worked and the amounts paid for snow removal, building checks, extra cleaning and setup, cleaning of the alternative high school sites, alarm responses, work associated with construction contractors, after hours repair, septic and well repairs and maintenance, staff replacement and training, and extra grounds work.
- We reviewed the District's payroll policies and interviewed District officials on the process and procedures used to approve overtime.
- We calculated the potential cost savings of having part-time employees provide substitute coverage instead of paying premium overtime. We calculated the overtime rate using the average overtime rate for the building and grounds personnel for the 2009-10 fiscal year.

We conducted our performance audit in accordance with generally accepted government auditing standards (GAGAS). 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## **APPENDIX E**

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**APPENDIX F**  
**OFFICE OF THE STATE COMPTROLLER**  
**DIVISION OF LOCAL GOVERNMENT**  
**AND SCHOOL ACCOUNTABILITY**

Steven J. Hancox, Deputy Comptroller

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