



Tucson USD Performance Audit

Report Issued: March 2018

Performance audits



- Conducted pursuant to A.R.S. §41-1279.03(A)(9)
- Districts are randomly selected
- About 12-15 districts a year
- Administration, food service, plant operations, transportation, and desegregation

Overview



Table 1
Comparison of per pupil expenditures by
operational area
Fiscal year 2016
(Unaudited)

Spending	Tucson USD	Peer group average	State average
Total per pupil	\$8,422	\$7,331	\$7,746
Classroom dollars	4,009	4,121	4,145
Nonclassroom dollars			
Administration	929	673	806
Plant operations	1,127	859	939
Food service	405	329	415
Transportation	487	341	364
Student support	882	639	633
Instruction support	583	369	444

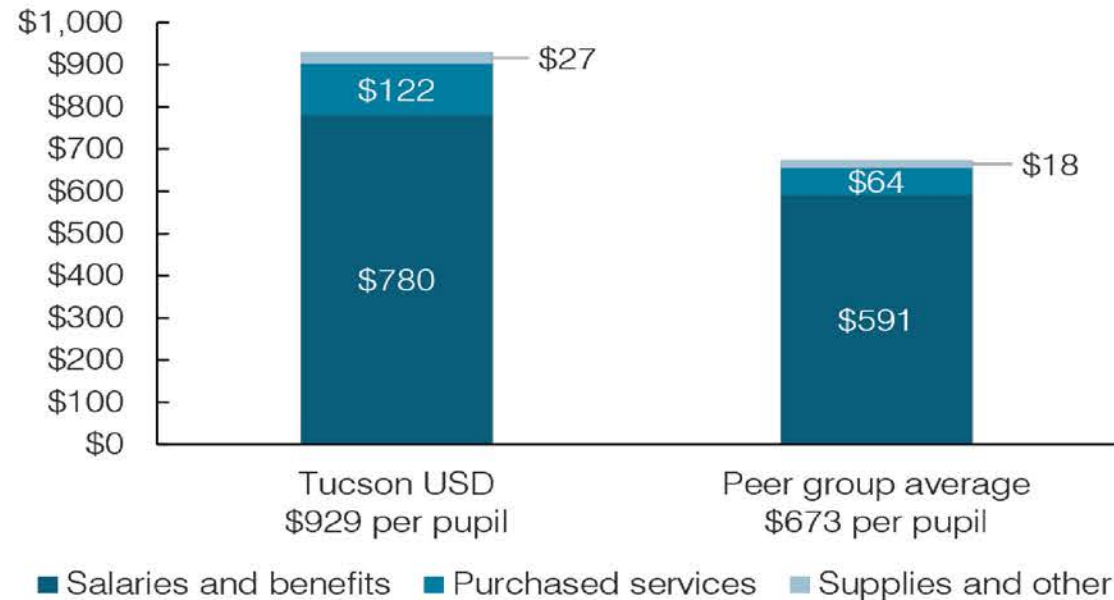
Source: Auditor General staff analysis of fiscal year 2016 Arizona Department of Education student membership data and district-reported accounting data.

Administration

Administrative costs 38 percent higher per pupil

- Paid higher salaries
- Employed more positions
 - TUSD – 1 admin FTE for every 113 students
 - Peers – 1 admin FTE for every 124 students
- Desegregation costs

Figure 2
Comparison of per pupil administrative costs by category
Fiscal year 2016
(Unaudited)



Source: Auditor General staff analysis of fiscal year 2016 Arizona Department of Education student membership data and district-reported accounting data.

Plant operations



Plant operations costs higher per square foot and per pupil

- Excess building space
- Higher energy costs
 - Older buildings
 - Inefficient energy management systems
 - Energy conservation plans could help

Table 2
Comparison of plant operations efficiency measures
Fiscal year 2016
(Unaudited)

Efficiency measures	Tucson USD	Peer group average
Cost per square foot	\$6.27	\$5.86
Cost per pupil	\$1,127	\$859
Square feet per pupil	180	147

Source: Auditor General staff analysis of fiscal year 2016 Arizona School Facilities Board square footage information, Arizona Department of Education student membership data, and district-reported accounting data.

Food service



- Reasonably efficient
 - TUSD cost per meal - \$2.90
 - Peer districts' average cost per meal - \$2.73
- Some additional, infrequent costs
- Operating more schools contributed to higher costs
- No overstaffing or wastes of resources

Transportation



- Higher costs per mile and per rider than peer districts
 - Cost per mile 24 percent higher
 - Cost per rider 39 percent higher
- Additional routes due to desegregation increased costs
- District employed efficient practices

Desegregation



- Finding provides information on:
 - History
 - USP requirements
 - Challenges of achieving unitary status
 - Racial integration
 - ELL programs
 - Student discipline
 - Magnet schools
- Recommendations:
 - Continue working with ADE on ELL alternative model
 - Continue working with SM and court to achieve unitary status

Follow-up process



We will review the District's status in implementing the recommendations every 6 months for up to 2 years

- Implemented
- Implementation in process
- Not implemented

Questions



- Ann Orrico
- aorrico@azauditor.gov
- 602-553-9860

- www.azauditor.gov
- Go to Leadership Team page
- Click on List of Past Audits under Division of School Audits