

PERFORMANCE AUDITS

The Oklahoma Office of Accountability has been provided with the legal authority to conduct a “performance review” of the effectiveness and efficiency of the budget and operations of school districts that have administrative service costs which are above the expenditure limits established for school districts.

“Administrative services” is defined by statute at 70 O.S. §18-124, S.L.O. §414 and means costs associated with staff for the board of education, the secretary/clerk for the board of education, staff relations, negotiations staff, the superintendent, and staff for the superintendent. The amounts set by statute for administrative costs are as follows:

ADA of more than 1,500 students ----- 6%

ADA of more than 500, but not more than 1,500 students ----- 8%

ADA of 500 or fewer students ----- 10%

If the administrative costs do not exceed these amounts, the local board of education may request the Office of Accountability to conduct a performance review of the school district. The following item may be placed on the board agenda for the board to consider requesting a performance review of the school district:

Possible board action with regard to requesting the Office of Accountability to conduct a performance review of the school district.

Upon board approval, the school district would be responsible for twenty-five percent (25%) of the entire cost of the review.

REFERENCE: 70 O.S. §3-118.1