

CASE STUDY

DOUGHERTY COUNTY SCHOOLS (GEORGIA)

In 2009, Georgia's Dougherty County School System (DCSS) faced a serious challenge. The district needed to account for tax dollars received during the 2003-04 school year for the purpose of funding Dougherty County's new Universal Feeding Program. (The intent of this program was to provide nutritious meals to all DCSS students for breakfasts, lunches, and snacks.) Concerns arose after the county's Child Nutrition Department reported a positive fund balance to the state that contradicted DCSS's own accounting records. According to the county, the Universal Feeding Program had resulted in a deficit of almost \$4 million dollars following its first year.

In order to meet this challenge, Dougherty County schools turned to the experts and professionals at Education Planners. "We called in Education Planners because we knew that they would conduct a thorough, honest, and informative analysis to show us where we had deficiencies and what we could do to stay on top of spending," says DCSS Public Information Director R.D. Harter. "Education Planners did a great job of describing to our superintendent and our board of education what the goals of the process were, how it would work, and why it was necessary."

"Our top objectives regarding the county's nutrition program," states James Wilson, chief executive and founder of Education Planners, "was to determine where money was being spent, account for the allotted tax dollars, and offer solutions to prevent any future confusion, overspending, or mismanagement." After conducting an in-depth audit that included staff interviews, analysis of financial records, and the review of numerous documents, Education Planners was able to determine that, while no intentional wrongdoing or financial improprieties had occurred, there were steps Dougherty County could take to better monitor cash flow, establish more reliable accountability, and improve its ability to avoid overspending.

"Our team made several recommendations to Dougherty County's Board of Education that we thought could help the school system," explains Wilson. "Our suggestions included ways of implementing a clearly defined set of checks and balances to monitor spending, improving and modernizing the environment of each school's cafeteria, and laying out a payment plan that would enable the Child Nutrition Department to realistically pay off its deficit within a suitable timeframe."

Elaborating further, Harter comments, "We appreciated the fact that Education Planners didn't tell us what to do. Instead, they took the time to understand our objectives, then presented realistic options to help us get where we wanted to go."

When asked if he would recommend Education Planners to other school systems, Harter responds, "Without a doubt! With Education Planners, you enlist the skills and collaborative efforts of some of the most knowledgeable experts in the educational field—people who have actually led school districts and worked within the educational system. Thanks to Education Planners, we in Dougherty County feel like we are far better equipped to improve efficiency while cutting expenses. Education Planners has enabled us to move forward in a very positive direction."

THE CHALLENGE:

Conduct an independent audit reviewing Dougherty County Schools' food nutrition program in order to account for the use of tax dollars and improve future efficiency and accountability regarding the program's funding