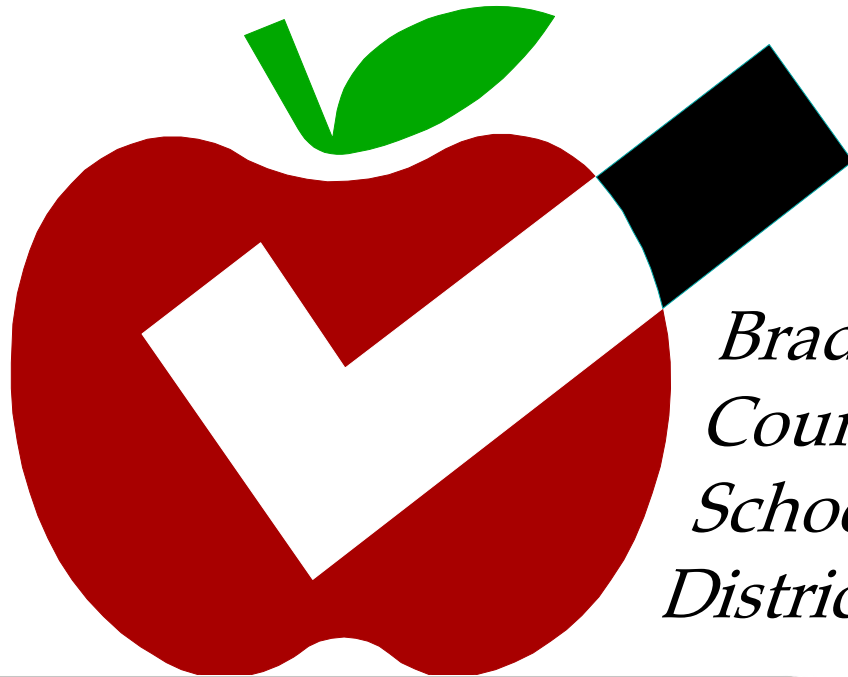


oppaga

Sharpening the Pencil

Best Financial Management
Practices Review



*Bradford
County
School
District*



Office of Program Policy Analysis
and Government Accountability

an office of the Florida Legislature

Report 03-39



The Florida Legislature

OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY



Gary R. VanLandingham, Interim Director

July 2003

The President of the Senate
The Speaker of the House of Representatives
The Joint Legislative Auditing Committee
The Superintendent of the Bradford County School District
The School Board Members of the Bradford County School District

I have directed that a Best Financial Management Practices Review be conducted of the Bradford County School District. The 2001 Legislature directed that the Office of Program Policy Analysis and Government Accountability (OPPAGA) conduct a best practices review of the district, and the results of this review are presented in this report. This review was made pursuant to the Sharpening the Pencil Act (HB 269) passed by the 2001 Legislature to improve school district management and use of resources and to identify cost savings.

OPPAGA is issuing the *Digest of Best Financial Management Practices Review, Bradford County School District* to comply with the law directing OPPAGA to issue a report to the district regarding its use of the best practices and cost savings recommendations.

OPPAGA and the Auditor General were responsible for fieldwork and report findings and recommendations. OPPAGA made the final determination on the district's use of Best Financial Management Practices.

Frank Alvarez was the project manager for this review, which was supervised by David Summers. Other OPPAGA staff included Sybille Allendorff, Drucilla Carpenter, Nancy Dufoe, Janice Foley, Jason Hight, Brenda Hughes, Claire Mazur, Sara Mendonça-McCoy, and Scott Stake. Auditor General staff included Randy Arend and Jim Kiedinger under the supervision of David Martin.

We wish to express our appreciation to the staff of the Bradford County School District for their assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary R. VanLandingham".

Gary R. VanLandingham
Interim Director

GRV/mc

cc: The Honorable Jeb Bush, Governor
Commissioner Jim Horne, Commissioner of Education

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