

This will be a programmatic and efficiency audit by the Independent City Auditor of the Manchester School District, which undergoes its own Federal, State and Independent Single Audits. The audit will have a defined scope, and will be conducted according to Generally Accepted Government Auditing Standards (GAGAS).

Audit Objective

- To determine whether the School District is operating efficiently and using public resources economically, focusing on procurement, payroll, and insurance, without duplicating external auditor efforts.

Period Under Review

- January 1, 2025 – December 31, 2025 (calendar year)

Core Audit Scope Areas

A. Central Office Administrative Efficiency

- Superintendent's Office, Finance, Human Resources, Purchasing / Accounts Payable
 - District organizational structure, span of control, and supervisory layers
 - Role clarity and duplication of effort, manual vs automated processes
 - Approval layers, decision-making timeliness, process cycle times, and bottlenecks.
 - Financial system, HR/payroll system, reporting tools, and management dashboard

B. Payroll, Timekeeping, and Staffing Deployment (High value, limited testing required)

- Position authorization, position control process, payroll workflow
 - Timekeeping and approval practices, payroll corrections
 - Stipends and supplemental pay administration

C. Purchasing, Contracting, and P-Card Processes Efficiency (Non-Compliance Focus)

- Requisitions, PO, payment cycle, cycle time from request to payment, P-Card consideration
- Contract administration responsibilities, administrative burden on schools/departments

D. Self-Insured Insurance Fund – Efficiency and Cost Management

- Governance and Oversight, clarity of accountability and decision-making authority
- Coordination with HR, Payroll, and Benefits Administration

Methodology (Efficient by Design)

- Interviews with key administrators and selected school leadership, process walkthroughs and documentation review
- Limited transaction sampling to validate process design

Deliverables

- Executive summary for City leadership and School Board
- Identification of any efficiency gaps, with practical, implementation-ready recommendations for improvement