

R³

Redesign

Restructure

Re-Engineer

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March 21, 2011

INTRODUCTION:

The R³ Team was charged with evaluating employee suggestions and recommending appropriate courses of action.

This report is the result of discussions and research performed by representatives from the four administrative units of The Community Colleges of Spokane: Spokane Community College, Spokane Falls Community College, the Institute for Extended Learning, and the Community Colleges of Spokane District Office.

The following administrators serve as members of the R³ Team:

Joe Dunlap, President, Spokane Community College
Jim Brady, Dean of Instruction, Spokane Falls Community College
Rebecca Rhodes, V.P. of Instruction, the Institute for Extended Learning
Anne Tucker, Public Information Officer, CCS District Office

Initial meetings began in mid-December 2010. At that time, an initial plan of action was developed. Early discussions included how the team would determine the feasibility of each employee suggestion, who would perform research on the suggestions with potential, and how team recommendations would be submitted to the CCS Strategic Planning Team and the CCS Board of Trustees.

The R³ Team met together once a month, communicated via email frequently, and spoke on the phone with each other and a variety of representatives from regional community colleges.

We are proud to present the results and final recommendations of this collaborative effort.

STAFFING:

Employee Suggestion #2: *“How much money would it save the CCS if we had two (2) crews working one shift? We could be more resourceful using our (already understaffed) crews to work side by side in maintaining the campus. With more buildings coming online and fewer people to maintain them, it seems logical to do this. Also the amount of money from NO overnight heating, lights, etc. When it snows, both crews will be familiar with each other and the assignments at hand. How can we say we have to work “together” as a team when crews are being segregated from each other??”*

Team Rationale: Dennis Dunham, CCS District Director of Facilities, was interviewed to determine the existing management structure for District and local operations, recent actions taken as a result of budget cuts or toward efficiencies, and future considerations and actions supporting efficiencies.

Management Structure of District Facilities: Currently the campus managers, Arden Crawford (SFCC) and Jeff Teal (SCC), oversee local custodial services, buildings and grounds, and have three (3) campus/local maintenance mechanics. Arden and Jeff also oversee these services for the IEL, with the IEL split between the two across a geographic boundary (Division St.). Security is also managed locally.

The overall management of Facilities has always been at the District level, though under different entities. At one time, it was overseen by Tay Conrad, CCS Chief Financial Officer. More recently, Facilities was under Scott Morgan in his role as Chief Operations Officer. When Scott moved into the IEL CEO position, the CCS COO position was eliminated and Facilities was moved to the oversight of Greg Stevens, current CCS Chief Human Resources Officer. Up until June 30, 2010, Greg Plummer served as the CCS Director of Facilities. Mr. Plummer supervised Managers of Operations, Maintenance, and Capital Projects. When the last Manager of Operations left, the position was eliminated and most of those duties have been split among the remaining manager. Security was converted to local oversight. There has been an emphasis on making Facilities a leaner operation.

Efficiencies/Consequences of Budget Cuts to Facilities: One year ago, Facilities was directed to participate in the summer furlough, with employees taking a 10% reduction in pay over the summer by not working Fridays. There were also reductions in funding for travel, training and Capital Startup (funding for items such as moving to new buildings). Because of these reductions, personnel layoffs were avoided. However, this year there has been a net reduction of five (5) positions: 1 painter, 0.5 mechanic, 0.5 office staff, 1 custodian and the Director of Capital Projects. In addition, the state has reduced their support for Maintenance and Operations of buildings from \$9 per square foot to \$7 per square foot.

Planning for Efficiency: As a result of IEL consolidations to the Magnuson Building, the Esmeralda Center became available. Facilities took that opportunity to consolidate the maintenance operations of Carpentry, Electrical, and Plumbing to the Esmeralda Center over the last four months. Facilities will also be bringing in an efficiency expert for

custodial services in March 2011 to make recommendations to support of efficiencies in custodial services.

R³ Team Recommendation: Motivated by a net loss of positions and budget cuts, Facilities has already undertaken a number of efforts toward consolidation of operations and greater efficiency. In particular, the efficiency planning for custodial services scheduled in March 2011 meets the spirit of the original suggestion and should lead to practical strategies

No further action is required.

INFORMATION TECHNOLOGY SERVICES:

Employee Suggestion #5: *“Combine IT Services into one umbrella of District IT Services. There should be some cost savings in combining resources, purchasing of licenses and software. There might be a potential for savings of personnel. Incentive packages should be considered for anyone potentially rifted by such a change. This would also help promote us as a District instead of three (3) different entities.”*

Team Rationale: R³ team members contacted a number of resources throughout the Washington State Community College system in order to obtain a 360° view of the issues being discussed. Following are perspectives shared by those resources:

- ❖ **Mike Scroggins, Deputy Executive Director of Information Technology, SBCTC**
 - Inventory services provided by each department, each person
 - Log work – everyone does time sheets
 - Map services to resources
 - Match to strategic Plan
 - Prioritize the services
 - Cut the resources to service least needed or used
 - State with simpler things – email administration, help desk, web
 - Move people from their physical setting, i.e. put like disciplines together
 - Create a matrixed reporting relationship:
 - Appoint, hire good leader (CIO)
 - Make campus/District IT managers direct reports to the CIO
 - Link campus IT managers to presidents to maintain direct service, support connection
 - Additional thoughts:
 - It took a year to move the organization around to function well
 - Biggest difficulty was at the director’s level
 - Reduced staff from 100 to 73
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❖ **Alan Ward, CFO/CIO, Seattle Central Community College**

- Need a CIO and Chief Security Officer
 - One director for District and campus IT managers
 - Put like people in like places – web, network, desktop
 - Using Pacific Technologies, Inc., report as a guide, may take 60-80% of it – see attachment
 - May save 5.5-6.5 FTEs
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❖ **Rob St. John, CIO, Washington Department of Social and Health Services**

- Establish governance structure
 - Start with smaller projects, i.e. email administration. Move to larger projects, i.e. common standards. Leave application integration for last
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❖ **CCS IT Managers**

- Already working together – examples: shared software licenses, antivirus product, desktop hardware
 - Can do more to adopt common processes
 - IT should emulate the organizational structure of the parent organization
 - IT provides support (it is not driving the train)
 - Flexibility, diversity important – i.e. if everything is centralized and it crashes, what's Plan B?
 - No clear direction has been given to integrate, collaborate
 - No one has formal authority and accountability to settle disagreements, impasses
 - Some personality and structural issues limit full collaboration
 - Opportunities:
 - New data center
 - Potential to change the way we handle technology in the District
 - Ability to develop specialists, instead of spread-thin generalists
 - Share resources to provide better service
 - Other thoughts:
 - Rather than consider retirement incentives, consider incentives to upgrade knowledge and skills
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R³ Team Recommendations: Given CCS District-wide Lean Process redesign initiatives, the SBCTC's readiness study in preparation for an Enterprise Resource Planning (ERP) project, and Washington State's focus on IT consolidation, it makes sense for CCS to integrate IT services and resources across the District at this time. To do so without losing vital services at our campuses and centers, governance should be restructured to:

1. Continue solid line reporting of SCC, SFCC and IEL IT managers to their respective presidents' and CEO's designees.

2. Establish dotted line reporting of SCC*, SFCC and IEL IT managers to the District Director of Information Systems, who will share personnel evaluation responsibilities for each manager with his/her solid line supervisor.
3. Assign responsibility and authority for centralized decision-making and implementation of common processes, standards, platforms, student portal, web, applications, etc., to the District Director of Information Systems. Update the job description accordingly.

**NOTE: SCC's structure is different from those of SFCC and the IEL. Instead of one IT manager, SCC has three lead staffers – one for network; another for desktop services, and a third for the web. Network and desktop leads report to one administrator; the web lead reports to another. That makes plotting an organization chart more complex, but not undoable.*

Employee Suggestion #33: *“In an attempt to reduce frustration for our students, why does Spokane Falls have a separate domain (spokanefalls.edu) from the three other units (iel/dist/scc.spokane.edu)? The Falls chose to be separate when we created this top level domain to be unique (with lots of encouraging to be standard with everyone else but SFCC administration wanted to be unique – Old School thinking) but it causes lots of confusion for our public. Associated with this, Spokane Falls also decided on an email naming convention which was different than the other three units. SCC/Dist/IEL are fristinitiallastname@unit.spokane.edu, SFCC is fristnamelastinitial@spokanefalls.edu. This again was specifically assigned to show their separate agenda. (again! I know because I voiced against this many years ago and was told to be quiet).*

*I think now that we are talking about a common look and feel for our public, we should look at this from the top technical level and move toward a common technical look for us all. This will bring all the units back into a common logical domain (unit.spokane.edu) and clear up any confusion from our public that we are indeed a unified District. I know that we are moving toward a common student portal, but if we don't address a common domain assignment for all the campus units and a common email designation, then I personally feel we are missing the boat with the message. The state has required other state agencies to move toward an email convention of **lastname.firstname**, so I am all in favor of all the units making this change together – with a common logical domain (lastname.firstname@unit.spokane.edu). Just my two cents and many, many years of frustration of not being heard.”*

R³ Team Recommendation: Combined with Employee Suggestion # 5.

DISTANCE LEARNING:

Employee Suggestion #6: *“Combine Distance Learning and Continuing Education into one service group. This should help cut costs with licenses, software purchases and resources.”*

Team Rationale: Two District distance learning operations were considered:

❖ **Portland Community College [PCC] District**

- Five campuses
- One accreditation
- Centralized distance learning under the auspices of the VP for Academic Affairs

The discussion with PCC Director of Distance Learning, John Sneed, centered on the following questions: How is PCC structured? Who determines who will teach what courses? Who “owns” a course? How is revenue shared? Were there issues/dissent in FTE allocation and course scheduling? What mechanisms are used for quality control?

The centralized system at PCC was not working well with too much in-fighting, dissent and additional costs. For example: if 30 sections of English 101 were offered, then 30 faculty were paid for development.

Quality was a major concern, however they utilize “Quality Matters” to manage improvements.

The future at PCC for distance learning was in flux, with one major imitative to utilize distance learning in a strategic manner in order to reach targeted populations.

❖ **Seattle Community College District:**

- Three campuses
- Separate accreditations
- Distance Learning was centralized, but is being moved back to a de-centralized model

Each college in the SCCD offers similar courses without close coordination. The authority to offer courses rests with the college deans. Each college does their own student help.

Quality is managed in part through eLearning at South Seattle CC for assessing and tutoring, utilization of WAOL, and internal training. They also utilize Google Apps as tools/utilities to manage course related communications.

General Analysis: In both models, the centralized approach was most ineffective. At CCS we have a common platform [Angel] with a high degree of standardization with a student help desk, online assistance, and training for faculty. Courses are offered separately for each institution based on individual institutional needs. CCS has not adopted a formal quality initiative such as “Quality Matters” that provides training, assistance, and peer review of materials – nor a means of assessing whether a student is ready to enroll in a distance learning course.

R³ Team Recommendations:

1. Maintain a decentralized model to provide maximum flexibility for the institutions.
 2. Maintain a common delivery platform within the District.
 3. Adopt a quality management system that provides faculty the support and training they need to develop and deliver quality instruction with elements of required training, review of developed materials, evaluation of new courses/faculty in the first or second quarter a course is offered, and ongoing professional development.
 4. Adopt an assessment tool to determine if students are prepared for distance learning and if not, provide training for students so they are prepared.
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CONTINUING EDUCATION:

Employee Suggestion: *“Combine Distance Learning and Continuing Education into one service group. This should help cut costs with licenses, software purchases and resources.”*

Team Rationale: Our group decided to look at consolidating only Continuing Education as opposed to consolidating Continuing Education and Distance Learning. Continuing Education (CE) is a broad umbrella which includes: “creative arts, recreational fitness, skills upgrades, personal enrichment, career development and customized training for business and industry” (from CCS Admin Procedure 4.60.01- A). In addition, the IEL’s Seniors Program is often viewed as CE (since it is advertised in the CE publication), but the Seniors Program is actually comprised of state-supported classes. The team researched the following community college models for further information:

- ❖ **Community Colleges of Spokane:** There is a wide range of participants in the Continuing Education function in CCS: SCC, SFCC, IEL, Northern Counties, and Athletics/Physical Education/Recreation. Individuals from each of these units were interviewed. A summary of what was learned follows:
 - Each unit functions differently based on their mission (serve specific programs/populations vs. serve general community), the way their employees are funded (self-support or state-supported), the level of indirect they pay (none, to college, and to college and District), and CCS-imposed restrictions (i.e. each unit must offer classes at their own facilities – facilities generally are not shared). In addition, the inclusion of CE in the faculty contract at CCS is unique in the State of Washington.
 - While individuals feel there has been some improvement in collaboration between units, most agree there is a long way to go. Examples include:

- Continuing Education classes compete with each other and budget pressures have increased perception of “competition”.
 - Course development efforts are duplicated in Spokane County (Athletics, IEL, SFCC, and SCC), and are minimal in the rural counties.
 - Response time (for everything from advertising to responding to a business inquiry) can be severely delayed by any one person at any one unit.
 - A variety of processes are used to notify faculty of opportunities to teach CE classes.
 - Registration and enrollment processes within Spokane County are duplicated at three units: IEL, SFCC and SCC. This includes 3 phone numbers, 3 fax numbers, and 3 different physical locations.
 - CampusCE software (a joint purchase) can provide detailed reports on fill-rates, cancelation rates, and other important data for managing a successful CE operation. If these reports are used, they are currently used in isolation.
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❖ ***Seattle District:***

- Three campuses plus Seattle Vocational Institute (SVI).
 - Separate accreditations.
 - Separate Continuing Education operations at each campus. They feel this model is working fairly well for two reasons:
 - Executive Deans of Workforce Education at each of the three campuses work well together (SVI is also under the Executive Dean at Central Seattle Community College).
 - Each campus has plenty of work to do (in CE and other areas), especially given budget cuts. However, they do feel that they may be missing opportunities for revenue generation.
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❖ ***Pierce District:***

- Two campuses.
 - Single accreditation.
 - One centralized CE operation located off-campus in a 10,000 sq. ft. building.
 - They offer classes on both campuses and hire faculty from both campuses when appropriate.
 - Currently there are discussions with other Pierce County colleges regarding further consolidation of CE.
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❖ ***Best Practice Lessons from Washington Community College Models of Continuing Education***

- In Washington State, leaders in the Continuing Education area include Bellevue College, Everett, Green River and Whatcom. Some common practices include:
 - Business model with a focus on revenue generation.
 - Responsive to businesses.
 - Access to appropriate facilities.
 - Superior customer service.
 - Data-informed decision making.
 - Employees are funded from revenue.

R³ Team Recommendations: Continuing Education needs to be fast, flexible and responsive...all the time. Right now, it is....sometimes. CCS needs to adapt a District-wide (*not District-based*) business model that would address the following:

- Decision-making with responsibility and authority.
- An appropriate financial model.
- Effective and efficient collaboration. Everyone who works in CE needs to be “rowing in the same direction”.
- Clear goals and performance targets – we need to use data from CampusCE.
- Continuation of the “No Wrong Door” – one of our strengths is multiple access points for Continuing Education. We need to maintain this “no wrong door” entry.
- Eliminate unnecessary duplication of efforts - in course offerings, course development, registration and enrollment.
- Development of a system for providing first opportunity for faculty for CE classes.
- Maximized use of CCS facilities.

We feel that there are two different approaches that could be taken to develop this District-wide business model:

1. Appoint and charge a CCS taskforce with this work. The concern with this approach is that trying to solve this issue internally has not worked in the past. There are “sacred cows” that people are unwilling to touch, and it would take a significant length of time to complete.
2. Invest in a consultant to lead this effort. There are many organizations that are “experts” in continuing education.

PRINTING SERVICES:

Employee Suggestion #17: *“Restructure printing services for the district. See attached detailed proposal”.*

Team Rationale: John Huffstutter, Dan Whye, Karen Johnson, Norm Sievert and Mike Lenker reviewed the Image Distribution Center proposal and provided the following initial assessment:

1. Keeping up with four-color printing technology is cost prohibitive today. Color printing services are available at competitive prices through local commercial printing firms. SFCC could achieve savings if it chose to discontinue color printing services.
2. College graphic designers provide direct service to faculty, staff and students on campus. District graphics handles District-wide publications. Unless the colleges are focusing on graphic design as part of a budget reduction plan, the consensus is that these functions appear to be working well and shouldn't be considered within the scope of re-structuring.

3. Regarding copy services, there was a perception that the copy center service at SCC was misplaced under the BHIT instructional division. Now that it is generating some revenue for the department, the perception has changed. However, due to budget limitations the SCC copy center service area has limited hours. The group is not aware of any dissatisfaction regarding copy service provided at SFCC. In fact, SFCC is moving to a business center and “go to print” concept, distributing copy services to where they are most needed.
4. The greatest potential efficiency and cost-savings in the proposal involves elimination of one of the two high-output document reproduction machines and implementation of an eCopy Shop (online submission of copy jobs) across the District. Delivery of finished jobs would have to be considered, and most likely would reduce savings somewhat.

R³ Team Recommendation: The budget survey work group and all who provided insights appreciated the detail and thought put into the Image Distribution Center proposal. At this time, our recommendation is that a special team (i.e., Alex Roberts, Kassie Silvas, Dan Bivens) be assigned to analyze the efficiencies, potential savings, and feasibility of:

1. Centralized use of fewer high-output document reproduction machines through District-wide implementation of an eCopy Shop.
2. Implementation of “business centers” across the campuses/centers, and;
3. Implementation of “go to print” services across the campuses/centers.
4. It is also recommended that:
 - a. Printing services be discontinued over time, and;
 - b. The structure of District and college graphics remain as they currently are.

INSTITUTIONAL RESEARCH:

Employee Suggestion #23: *“Institutional Research could be centralized at the District. Instead of having one individual at each institution, have one individual at the District.”*

Team Rationale: CCS has already downsized institutional research capabilities with SCC having one IR person and much of the work centralized at the District. There has been greater emphasis on producing research to support data-driven decisions, and the workload has increased significantly in the past nine months.

R³ Team Recommendation: No further action is required.

INTERNATIONAL PROGRAMS:

Employee Suggestion #32: *“Change International tuition/revenue back to a contractual basis so the funds are considered self-support. This would enhance revenue by around \$100,000, because the building fee would not then be required to be paid to the state. In addition, this arrangement would avoid the out-of-state travel freeze, which would allow increased recruitment and even more subsequent revenue.*

SBCTC allows shifting from state support to self-support once every two years for international programs. CCS is over-enrolled, additional FTE are not required to achieve target enrollment, and additional revenues can be generated by moving International students to self-support.”

R³ Team Recommendation: That International Student FTEs be re-designated as non-state supported FTE.

COLLEGE SUPPORT SERVICES:

Employee Suggestion #36: *“Take each college support services and combine them into a District model. Move non-teaching positions out of the faculty ranks.”*

Team Rationale: Student services are undergoing Lean training and a review of financial aid, registration and admissions practices. Action is being taken to review and implement more efficiency and standardized procedures.

R³ Team Recommendation: No further recommendation/action is required, pending the outcome of Lean review.

STUDENT SERVICES SUMMIT:

Employee Suggestion #51: *“To have a student services summit with a facilitator. Have divisions from both campuses meet as a whole group, do an overview, and then break each working group down to streamline processes FROM THE STUDENTS’ point of view, including having actual students read the letters that go out and say what needs to be rewritten to increase understanding. Our sense is that even employees don’t understand the flow and need a global perspective of the whole system before being asked to rework it. It may seem unwieldy to shut down for a couple days, but in the long run it will save personnel hours and duplication of effort and increase buy-in rather than having the same voices at the table who filter information to ensure processes stay the same and territories are protected. Saint George’s did a similar planning session with teachers, parents,*

administrators and community representatives and had facilitators from the Gates Foundation run the two-day session. If we can't afford Gates, the Center for Organizational Reform or similarly-trained facilitators can run the meeting. The last time something like this was tried, a friend of the V.P. was used and no follow-up occurred, so the managers could go back and do what they had always done. We did it to build in accountability and actual celebrations for steps achieved. Also, training and assessment need to be components of the process so staff members have the correct information about both campuses. Eliminate duplication of effort where possible. Have centralized admission processing, equalize financial aid workload; SFCC processes far fewer apps with more employees and they could share the workload from the other campus if systems talked to each other."

General Assessment: Student input has been solicited through a variety of nationally-normed surveys and satisfaction surveys. Student services are undergoing Lean training and a review of financial aid, registration and admissions practices. Action is being taken to review and implement more efficiency and standardize procedures.

R³ Team Recommendation: No further recommendation/action is required, pending the outcome of Lean review.

CENTRALIZE ADMISSIONS:

Employee Suggestion #56: *"Merge Admissions processes for SCC and SFCC and make them a District function."*

R³ Team Recommendation: This suggestion is already assigned and under review (LEAN project). Student services are undergoing Lean training and a review of financial aid, registration and admissions practices. Action is being taken to review and implement more efficiency and standardized procedures. No further action is required, pending the outcome of Lean review.

RURAL CREDIT PROGRAMS:

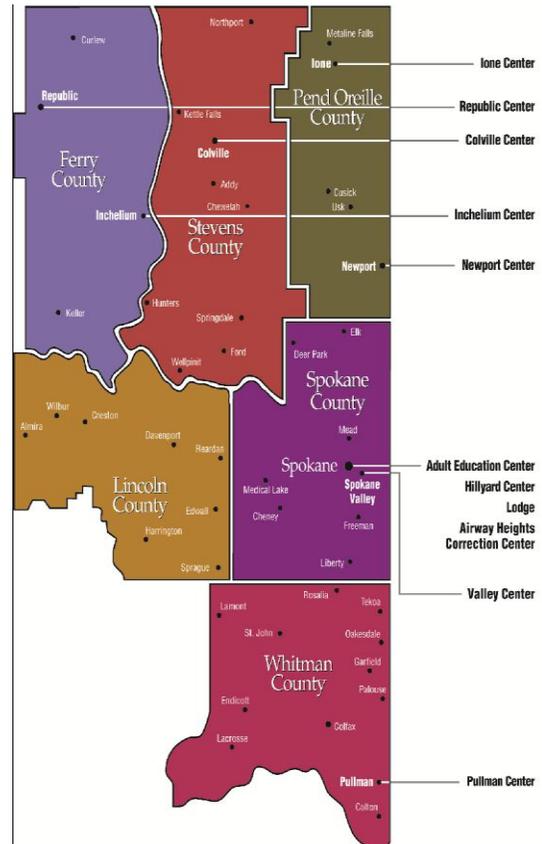
Employee Suggestion #67: *"Place the rural credit programs under SFCC rather than the IEL. You could eliminate department chairs, deans, VP's, financial aid, and registrar – saving a lot of money."*

Team Rationale: In 2009-10, The Institute for Extended Learning (IEL) served 14,839 students (~4,460 FTE). Of these students, 682 FTE were enrolled in credit classes through the rural education centers. Credit students are about 74% FTE of the students served at

the rural education centers. They also serve students in Adult Basic Education, GED, PACE, and continuing education courses.

Administrative staffing at the IEL includes one (1) vice president, three (3) deans (ABE, Business & Community Training and Corrections). The Dean of Rural Programs position was vacated in 2006 and not replaced. Instead, those responsibilities were absorbed by the Vice President of Instruction with assistance from an existing associate dean. Rural centers are located in: Pullman, Colville, Lone, Republic, Newport, and Inchelium. A wide range of credit classes, including AA classes, pre-requisites for health care programs, and professional technical training, are taught each quarter. The majority of credit classes are accredited through the IEL's association with Spokane Falls Community College (SFCC), but some credit classes are accredited through an A-6 agreement with Spokane Community College (SCC).

Department chairs are responsible for fulfilling all Master Contract responsibilities, including assisting rural credit faculty with subject matter issues and assisting with any student complaint processes. Rural chairs also communicate with SFCC and SCC regarding curriculum and textbook issues. In the last few years, the IEL moved from three (3) department chairs, all located in Colville, to five (5) by adding chair positions in both Newport and Pullman. The goal of this change was to improve access of faculty to their chairs and to meet all the obligations for curriculum, instructional qualifications, budgets, and textbook orders for all disciplines. This has proven to be true. The cost of five department chairs as opposed to three has resulted in a minimal difference of \$2,100 per year. Since stipends are based on the number of faculty they have in their department, moving two faculty members from other departments to become chairs actually reduced the stipends paid to the existing three chairs.



R³ Team Recommendation: Keep rural credit programs under the IEL. Rural education includes unique needs of support and management. Of the three units within CCS, the IEL is best suited to meeting those needs as part of its overall service to the District, as it already serves a large geographical area and has established well-managed regional centers. While there are undisputable challenges created by having a non-accredited institution providing credit offerings, SFCC and the IEL have made considerable progress in recent years to improve communication and establish consistent standards in course offerings and faculty credentials. While this shared responsibility creates a need for periodic review to maintain, at that this time there is no clear gain that would justify the management challenges created by moving credit offerings away from the IEL.

BIR (BUILDING IMPROVEMENT REQUESTS):

Employee Suggestion: *“Restructure the BIR process to increase efficiency, provide accountability and improve customer satisfaction.”*

Team Rationale: The BIR system is designed to charge back time on task labor charges and materials to the requesting agency in order to fund a self-support BIR team and increase capacity for preventive maintenance.

Criticism of the system includes:

- ❖ At times charges are excessive. Examples include (but are not limited to):
 - If a part is needed for a project, regardless of how inexpensive it may be, a journeyman may go downtown to pick up the part and departments will be charged the full hourly journeyman rate while that individual is researching, traveling, and browsing for that part. According to a memo dated March 4, 2008, “Revised District Facilities Department BIR Chargeback Rates,” there are no allowances for browsing, researching and travel time.
 - If a BIR is handed off to the building and grounds team, even though those individuals are full-time, state-supported employees, departments are charged the full rate that that would be applied to a self-support team.
 - If charges exceed estimates, the department must “eat” the extra costs not the BIR facilities team.
 - Although the actual “on time task” for BIR crews is 1,414 hours per year, departments are charged to cover annual costs for a full-time 2,800 hour employee.
 - Departments are charged a differential hourly rate depending on who works on the project rather than having a flat hourly rate like every other service related business.
 - There are no financial incentives for the BIR team to be efficient.
- ❖ Detailed charges are not provided, and there is no formal process to protest or appeal charges.

R³ Team Recommendations:

1. That an external audit be conducted to examine the BIR chargeback system and actual chargebacks, identify revenues collected over the past three years, analyze BIR system cost structure, and make those findings public/transparent.
2. That a task force be formed of facility personnel and system end users/customers, and charged with developing mutually agreed-upon standards, acceptable system-wide practices and procedures, charge rates and chargeback appeals procedures.
3. That new administrative procedures be developed and implemented to reflect agreed upon changes/practices.