



COUNCIL MINUTES

June 23, 2016

The City Council of the City of Mesa met in a Study Session in the lower level meeting room of the Council Chambers, 57 East 1st Street, on June 23, 2016 at 7:31 a.m.

COUNCIL PRESENT

John Giles
Dennis Kavanaugh
David Luna
Dave Richins
Kevin Thompson

COUNCIL ABSENT

Alex Finter
Christopher Glover

OFFICERS PRESENT

Christopher Brady
Jim Smith
Dee Ann Mickelsen

Mayor Giles excused Councilmembers Finter and Glover from the entire meeting.

(Items on the agenda were discussed out of order, but for purposes of clarity will remain as listed on the agenda.)

1-a. Hear a presentation, discuss and provide direction on the Early Childhood Education Task Force recommendations.

Councilmember Luna, who also served as Chair of the Early Childhood Education Task Force (Task Force), provided a brief introduction of the Task Force Members. He stated that the Task Force was comprised of competent and qualified experts and community leaders that have identified and recommended the most appropriate ways for the City of Mesa to engage in the challenges of early childhood development. He thanked the members the Task Force present:

- Deanna Villanueva-Saucedo, Director of Public Outreach, Maricopa Community Colleges and Mesa Public Schools
- Nancy Salmon, Vice President of Corporate Communications, Hacienda HealthCare
- Allison Mullady, Executive Director, Mary Lou Fulton Teachers College Preschool and Clinical Assistant Professor of Early Childhood Special Education for Arizona State University
- Linda McKeever, Chief Academic Officer, Gilbert Public Schools
- Cynthia Melde, Regional Director, Southeast Maricopa, First Things First

Councilmember Luna also thanked the Task Force members that were not present and recognized their hard work, expertise and dedicated hours of work. He noted that the Task Force has been meeting since 2015, focusing and defining the importance of early childhood education in Mesa for children from birth to five years old. He stated that through this process, the members

have identified gaps in services and opportunities that need to be addressed in order to strengthen early childhood experiences. He added that the Task Force prepared an initial memorandum sharing their early conclusions with us at the beginning of the year and are here today to present their final recommendations to the Mayor and Council. He also thanked City staff and everyone involved in the process.

Ms. Villanueva-Saucedo displayed a PowerPoint presentation (**See Attachment 1**) and thanked the Mayor and Council. She expressed a special thanks to the Mayor for convening the Task Force and recognizing that there is a need in the community. She highlighted the process in initiating the findings and noted that the current resources, structures, and programs are not meeting the community's needs. She added that early childhood education is not just about daycare or making sure that children are in a safe place, but that it is also a first step in the education spectrum to ensure that students are prepared to succeed. She noted that this, in turn, helps the City's economic development and sustainability.

Ms. Villanueva-Saucedo stated that the process of developing an action plan included extensive meetings, lots of research relative to best practices, the collection of data and touring existing assets and facilities. She indicated that after considering existing resources, capacity needs, best practices, and data, the Task Force is here today to provide their findings and recommendations. (**See Attachment 2**)

Ms. Melde highlighted the importance of early learning and provided statistics on early childhood development as follows:

- 90% of a child's brain development occurs before kindergarten (i.e., attention skills, self-discipline, motivation, and ability to collaborate with others)
- Gaps in children's vocabulary occur and can be detected by the age of 18 months.
- By the time children are three to four years old their vocabulary and attention in general knowledge can predict third and fourth grade reading comprehension.
- National studies show that children exposed to high-quality early childhood education have better language, math, and social skills.
- Nationally one in two children ages three to four is enrolled in preschool or childcare and in Mesa that statistic is one in three.
- Currently there are 31,238 children under the age of five living in Mesa and the current capacity for childcare facilities is 14,886.

Ms. Melde further explained that affordability for quality childcare is a big concern and likely explains reduced enrollment. She noted that the annual cost to provide care for a preschooler is \$8,400 a year, which is 14% of the median income of Mesa's families with children. She added that the Department of Health and Human Services considers 10% to be affordable and that one in four families with young children living in Mesa are living in poverty, which means that they are living on an income of \$24,300 if they are a family of four or less.

Dr. Mullady continued with the presentation and spoke on the importance of entering kindergarten ready to learn and in placing children in a quality environment that has quality trained teachers using high-level learning. She added that generally this involves intentionally planning the kinds of interaction they are going to have with the children to build thinking skills. She further reported that it is important to build those foundations through literacy, math and more importantly social and emotional development. (See Page 5 of Attachment 1)

Ms. Villanueva-Saucedo explained that in terms of what has already been referenced, this is the building block to predict a student's success and the community's success. She reported that children who have access to a quality early learning environment are more likely to read at grade level by fourth grade; graduate from high school; attend college; be in good health; and that they are less likely to be held back from school and be involved in risky teen behavior. She added that she can't emphasize enough that quality early learning should be a long-term community health goal; and that it is not just a school issue or parent issue, but a community issue, which is why the Council is being asked to take a closer look at this challenge.

Ms. Villanueva-Saucedo highlighted a list of acknowledgments that the Task Force has recognized. (See Page 7 of Attachment 1)

Ms. Villanueva-Saucedo, in addition, reported that the following steps will need to be made:

- Plan forward immediately
- Leverage and expand existing assets
- Support family choice
- Create equal opportunity and access
- Implement aggressive community awareness campaign
- Insist on quality
- City level champion to coordinate and collaborate partnerships

Councilmember Luna explained that the initiative began when Mesa Public Schools Superintendent Dr. Michael Cowan presented his concern to Mayor Giles about the declining assessment scores of incoming kindergartners.

Vice Mayor Kavanaugh commented that he appreciates the depth of the report. He stated that he is not advocating for the City to be the school board for the community colleges or the public school system but as the report illustrates, the health of the community is directly related to the educational development. He added that the report makes a strong statement for regarding community engagement in early childhood education. He also commended the members of the Task Force and that he hopes the Community moves forward in creating partnerships to increase resources for the children.

In response to a question from Councilmember Richins, Ms. Villanueva-Saucedo responded that funding depends on the parent's program preference and there is not a singular solution. She indicated that it costs approximately \$8,700 for a child to attend a full day program. She explained that it is important to have someone in the City championing this effort and that there is going to be a substantial number of families that will choose to keep children in a home environment. She added that it is going to require a different level of resources to ensure that the home caregiver has the tools to provide quality childhood education.

Dr. Mullady stated funding would also depend on leveraging the partnerships and the resources that are available. She also cited programs available that could assist with the partnerships including Arizona State University.

Ms. Melde explained that First Things First Regional Council has approximately \$10 million dollars for Mesa, Gilbert and Queen Creek. She reported that funding is limited and for that reason, the Regional Council is encouraging strategic partnerships. She added that the Regional Council has invested \$3.1 million dollars for scholarships for high-quality childcare and preschools; and that

the average cost per scholarship is approximately \$9,000 per child, however, it is more costly for infants and toddlers.

In response to a question from Councilmember Richins, Ms. Melde responded that enrollment in licensed facilities change on a daily basis and she hasn't had the opportunity to do a capacity demand type of survey in the communities.

Mayor Giles thanked Dr. Cowan for bringing the matter forward to be able to find resources and funding. He also thanked the Task Force for their due diligence in their research and findings. He also requested that the report be published in as many avenues as possible and noted that he was very pleased with the content of the report. He requested that City Manager Christopher Brady bring an action plan back to the Council and noted that he will be working in developing an Early Childhood Advisory Committee. He announced that retired CEO John Whiteman of Empire Southwest had donated \$10,000 for the cause and that the funds could possibly be used to provide tool kits in Mesa libraries.

Mayor Giles thanked the Task Force for the presentation.

1-b. Hear a presentation, discuss and provide direction on the proposed Audit Plan for FY 2016/17.

City Auditor Jennifer Ruttman highlighted the Proposed Audit Plan for FY2016/17 (**See Attachment 3**), which outlined the audit activities for the coming year. She stated that the plan is recommended by the Audit, Finance and Enterprise Committee and provides an opportunity for the Council to weigh-in on any requests and/or make recommendations.

Ms. Ruttman pointed out that this year the Auditor's Office plans to focus resources on contract monitoring. She stated that the departments include: Arts & Culture, Community Services/CDBG, Human Resources/Employee Benefits, Parks, Recreation & Community Facilities, and Transportation. She highlighted other audits as follows:

- Overview of Development Services-Constructions Permits.
- Police Department-Supplies and Equipment.
- Additional Audits (if resources are available): Financial Services, Engineering, and the Mesa Arts Center.

Vice Mayor Kavanaugh complimented Ms. Ruttman's report and recommendations. He added that one of the things he is most proud of is working to strengthen the auditing process and having an independent internal auditor. He also thanked her for the wonderful job her office does and for identifying better practices for the City to use to improve the management of resources, which only increases the confidence of the community and the Council.

Councilmember Luna also commended staff for the report and that he appreciates all the hard work.

Councilmember Richins stated that it is important to follow the auditor's recommendation and follow-up actions. He added that the more transparency the City can provide to the community the more confidence they have in Council. He stated that the City has great employees across departments and hopes that everyone will collaborate with the Audit team to improve practices and accountability.

Mayor Giles thanked staff for the presentation.

1-c. Discuss and provide direction to the City Attorney regarding the possible appeal of *City of Phoenix, et al. v. Orbitz Worldwide Inc., et al.* (Maricopa County Superior (Tax) Court Case TX2014-000470) involving the taxation of certain online travel companies.

City Attorney Jim Smith introduced Assistant City Attorney Kelly Gregan and Audit and Tax Collections Administrator Mickey Tait, who were prepared to assist with the presentation.

Ms. Gregan provided an update relative to the online travel tax case. She indicated that the judge in the case has made a summary judgement ruling that certain travel company business activities are taxable under the City's model tax code. She added that the judge also made a decision that we couldn't apply it retroactively prior to 2013; and that cities have filed a motion for the issue of the retroactivity to be reconsidered by the tax court case judge. She said that staff is requesting direction from Council in regards to defending and filing an appeal.

It was moved by Councilmember Thompson, seconded by Councilmember Luna, authorizing the City of Mesa to file or defend an appeal of the tax court case of City of Phoenix, et al. v Orbitz Worlwide Inc., et al.

Upon tabulation of votes, it showed:

AYES – Giles-Kavanaugh-Richins-Luna-Thompson
ABSENT – Finter-Glover

Mayor Giles declared the motion carried unanimously by those present.

2. Approval of minutes from an Executive Session held on May 26, 2016.

It was moved by Vice Mayor Kavanaugh, seconded by Councilmember Luna, that receipt of the above-listed minutes be acknowledged.

Mayor Giles declared the motion carried unanimously by those present.

3. Information pertaining to the current Job Order Contracting projects.

Vice Mayor Kavanaugh expressed appreciation to the Parks and Recreation Department staff on the follow through of the Kingsborough Park projects.

4. Convene an Executive Session.

It was moved by Councilmember Luna, seconded by Vice Mayor Kavanaugh, that the Council adjourn the Study Session at 8:16 a.m. and enter into Executive Session.

Mayor Giles declared the motion carried unanimously by those present.

At 8:25 a.m., the Executive Session adjourned and the Board reconvened their regular meeting.

4-a. Discussion or consultation for legal advice with the City Attorney. (A.R.S. §38-431.03A (3)) Discussion or consultation with the City Attorney in order to consider the City's position and instruct the City Attorney regarding the City's position regarding contracts that are the

subject of negotiations, in pending or contemplated litigation or in settlement discussions conducted in order to avoid or resolve litigation. (A.R.S. §38-431.03A(4))

1. *City of Phoenix, et al. v. Orbitz Worldwide Inc, et al.* (Maricopa County Superior (Tax) Court Case TX2014-000470)

5. Hear reports on meetings and/or conferences attended.

There were no reports on meetings and/or conferences attended.

6. Scheduling of meetings and general information.

City Manager Christopher Brady stated that the schedule of meetings and general information is as follows:

Thursday, June 30, 2016, 7:30 a.m. – Study Session Cancelled

Monday, July 4, 2016, 6:00 p.m. – Arizona Celebration of Freedom

7. Adjournment.

Without objection, the Study Session adjourned at 8:28 a.m.

JOHN GILES, MAYOR

ATTEST:

DEE ANN MICKELSEN, CITY CLERK

I hereby certify that the foregoing minutes are a true and correct copy of the minutes of the Study Session of the City Council of Mesa, Arizona, held on the 23rd day of June, 2016. I further certify that the meeting was duly called and held and that a quorum was present.

DEE ANN MICKELSEN, CITY CLERK

abg
(Attachments – 3)



Early Childhood

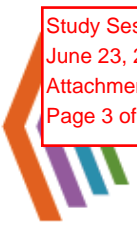
Education

Task Force



Purpose

- **Examine the state of early learning in Mesa and develop concrete, progressive actions that propel our community forward to serve our children's needs and to ensure that these children have every opportunity to be ready to enter kindergarten, succeed in school, and become college and career ready.**



Process

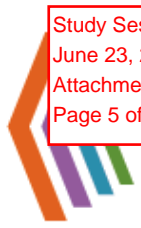
- The shared recommendations described in this report are a culmination of almost 500 combined hours during the last five months of meeting with each other, touring existing assets and facilities, researching, planning, reviewing, debating and summarizing this community challenge, opportunities, and the reality before us.



The Importance of Early Learning

Early Childhood Education





Importance of Entering Kinder Ready to Learn

- **What Children Learn in Preschool - Learning in preschool looks different from learning in elementary school.**
- **Children learn by being active, investigating, discussing, touching, using materials, choosing who to work with and how long to stay with materials.**

Quality early learning leads to a successful community early and strong economy

Children who have access to early learning...



For every \$1 invested in early childhood development communities see \$16 return from their later success.



Now is the time for the entire community to join forces and address this challenge.

Acknowledgements

- Workforce Development
- Funding and Resources
- Community Response and Ownership
- Partnership
- Quality and Parental Choice Matter





Mesa's Call to Action

- **Plan forward and immediately**
- **Leverage and expand existing assets**
- **Support family choice**
- **Create equal opportunity and access**
- **Implement aggressive community awareness campaign**
- **Insist on quality**
- **City level champion to coordinate**

Questions and Comments





Early Childhood
Education
Task Force

May 2016



Introduction

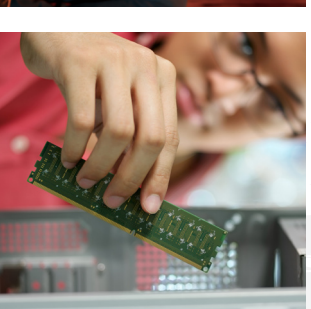
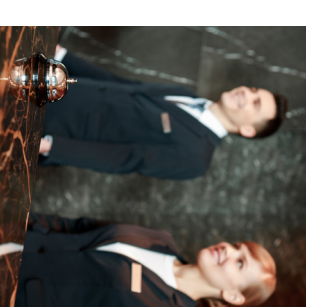
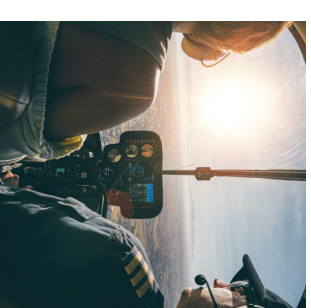
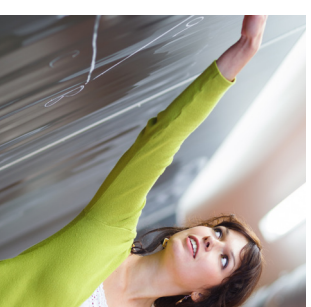
The Early Childhood Education Task Force is comprised of qualified experts and community leaders representing education, business, non-profits, and government. Its charge has been clear:

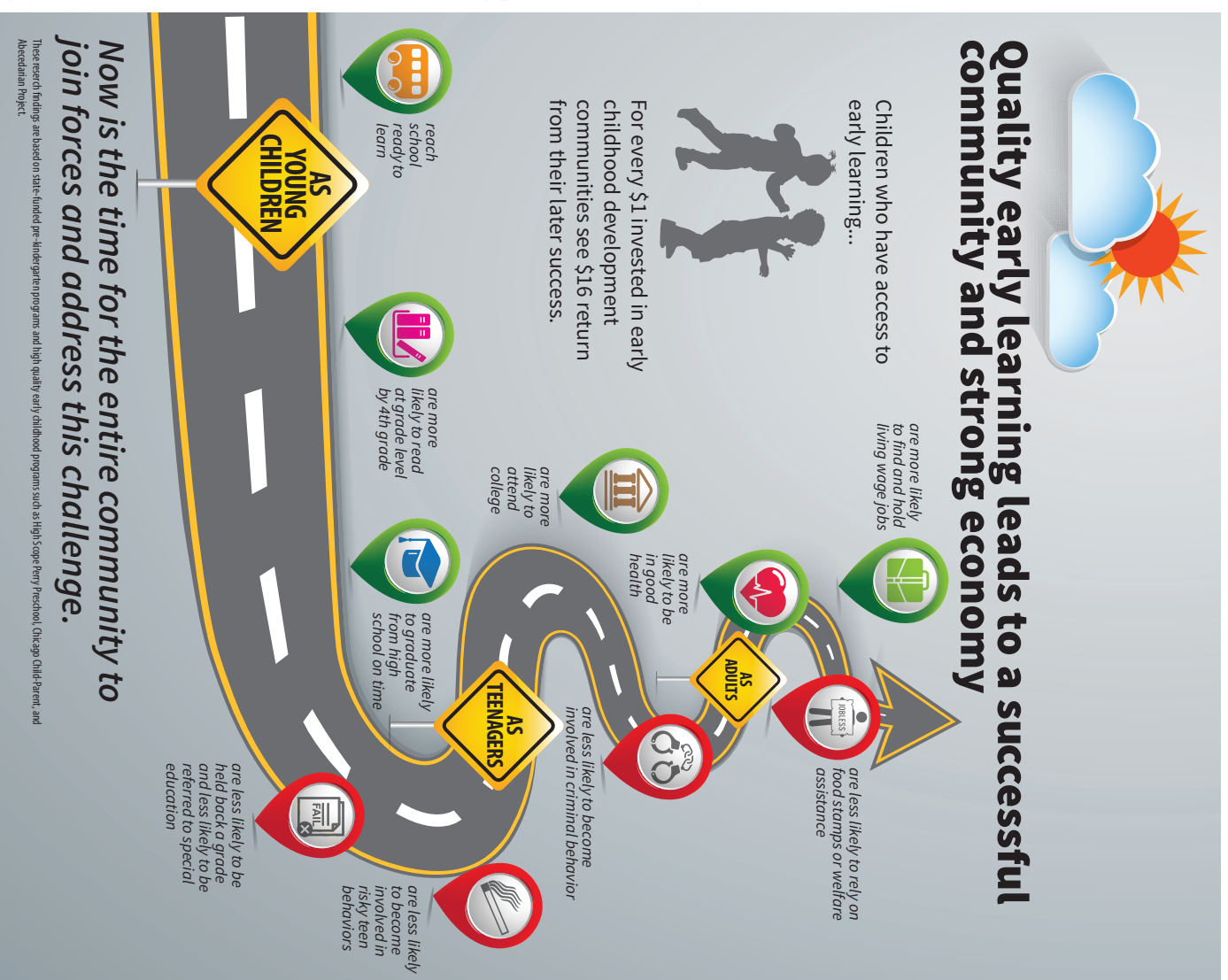
Examine the state of early learning in Mesa and develop concrete, progressive actions that propel our community forward to serve our children's needs and to ensure that these children have every opportunity to be ready to enter kindergarten, succeed in school and become college and career ready.

For Mesa to continue to be a sustainable and successful city, the community must make it our duty to ensure that every child in Mesa has every opportunity to succeed academically and to become part of our talented workforce.

The evidence is clear:

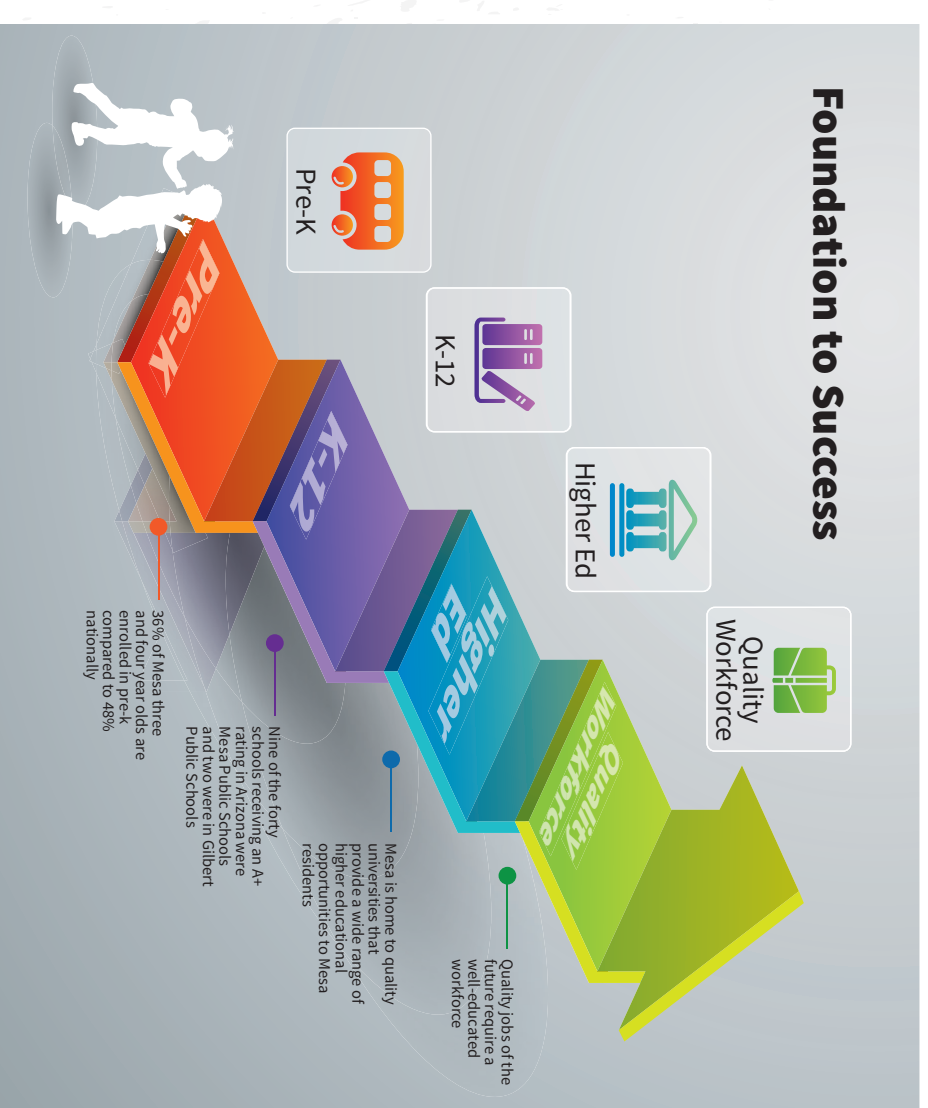
- Ninety percent of critical brain development occurs before age 5. (1)
- **Quality early learning experiences for children ages birth to 5 increases school readiness, which leads to career readiness. (1)**
- Every \$1 invested in early learning yields a \$16 return to the community with strong positive effects on kindergarten readiness, language, math and social skills, K-12 test scores, high school graduation and college enrollment. (1)
- The competitiveness of small, medium and large companies depends on having a pipeline of talented, educated employees with the skills needed in today's economy. (1)
- Today, only 36% of Mesa's 3 and 4 year olds are enrolled in early care and education compared to 48% nationally. (2)





Allocating resources to support the health and learning of our young children is a critical economic development strategy, and that benefits the entire city. The total cost (capital, personnel, training, special education services, supplies, admin., etc.) to provide early learning services by institutions in Mesa today is approximately \$4,000 per child for a half-day program and approximately \$7,000 per child for a full-day program. (3)

Because the State of Arizona provides no additional resources for early learning, new funding sources must be identified and obtained. Example resources include but are not limited to: reprioritizing existing resources, increasing sales tax/property tax, seeking new



This report is a call to action for the City and the community.

There is an opportunity for the City of Mesa to be a champion in pursuing innovative, community-owned solutions.

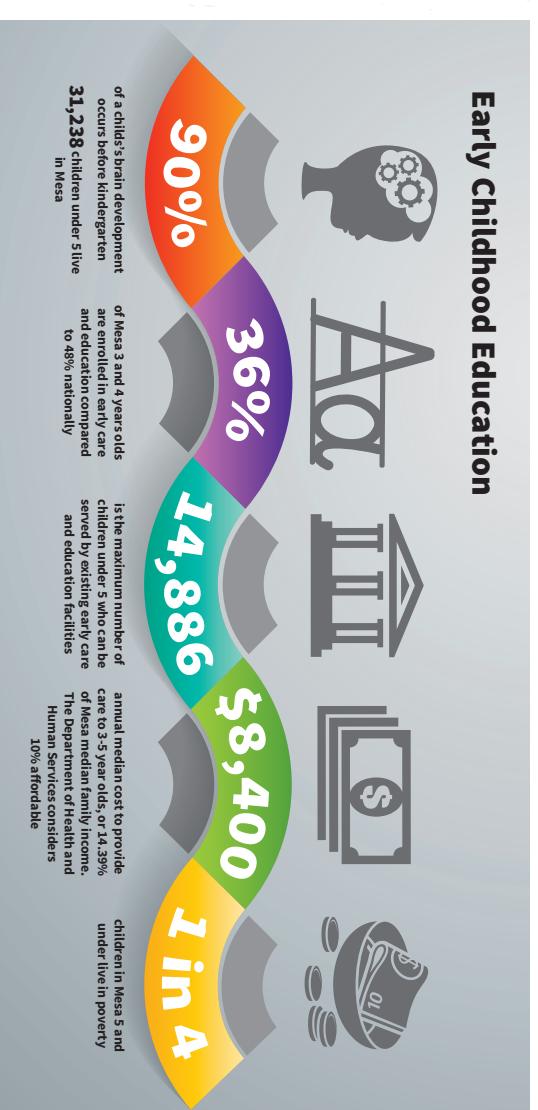
The need for ample early childhood education options for the children of Mesa (ages 0-5) demonstrates the needs of families living in poverty who have the least/fewest resources.



It is imperative that the City is aware and prepared to mobilize resources and leverage partnerships to meet the needs of our most vulnerable residents.

The Task Force appreciates the City's recent leadership in providing "political lift" to this urgent community and workforce development challenge. Respectfully, there's much more to do and it will require political commitment and foresight to make it happen. This is not a short-term fix. As outlined in this report, there are actions that the community can and should pursue in order to create immediate impact. However, to make a long-term, sustainable difference, the Task Force believes that the City should dedicate staff whose job is focused on this initiative as well as identify clear, ongoing, significant resources to fill gaps and respond to this need.

There are **31,238** children under 5 today in Mesa (4) who are counting on your bold and decisive actions.



The remainder of this report is divided into three main sections:

- 1. ACKNOWLEDGEMENTS:** The Task Force frequently discussed many of the complex realities and challenges that Mesa faces in formulating sustainable and effective solutions. The Task Force believes it important to convey these insights as a way to provide important context for the shared recommendations proposed.
- 2. MESA'S CALL TO ACTION:** These are concrete actions the Task Force believes are necessary for Mesa and that will allow the community to make immediate impact toward long-term approach(es) utilizing various methods. These recommendations are based on information and data that highlights both existing assets in Mesa today as well as gaps and challenges in Mesa that warrant and deserve further attention.
- 3. RESEARCH AND DATA INDEX:** The Task Force invested most of its time in reviewing and understanding local, state and national data and trends, best practices and demographic data for Mesa. All of this data, including financial information and the Task Force's Phase 1 memorandum, is provided in the Research and Data Index section.



Acknowledgments

The Task Force acknowledges that a comprehensive path forward will need to be pursued within the context of strong leadership as well as considering the cross-jurisdictional complexities that are part of strong and diverse, full-service communities like Mesa. These acknowledgments include:

- **Workforce development:** The Task Force fervently believes that the City of Mesa needs to be part of a long-term approach. There is an abundance of data that demonstrates a direct connection between a child's exposure to quality early learning and later success in school and career. Approximately 74% of business leaders say a skilled workforce is the most important factor to business. (5) Mesa's economic success and community health depend on expanding early learning access and quality.
- **Funding and resources:** Arizona does not provide a dedicated funding source for full-day kindergarten nor pre-k services. A long-term approach will require ongoing, sustainable sources of revenue. The City of Mesa has an opportunity to be a champion in helping the community shine a spotlight on this urgent need and to gain new resources to serve Mesa's families and children.
- **Community response and ownership:**

No single organization has the resources to independently address the issue of early learning opportunities alone.

The need to leverage and expand upon existing resources is important to enable more of Mesa's children to flourish academically, physically, emotionally, and socially.

- **Partnerships:** A sustainable response to early childhood learning in Mesa will call for multiple agencies to put Mesa's children first by joining their political strength, sharing information with each other and working toward the common good for Mesa's children and their ultimate success.
- **Quality and Parental Choice matter:**

The quality of early learning providers and early learning environments matter, regardless of the setting.

Settings can range from licensed early learning centers to in-home care with parents or caregivers. In full support of parental choice, the Task Force supports providing more information, awareness about tools and resources to enhance all early learning environments.



Mesa's Call to Action

With these 'acknowledgements' considered, the Task Force offers the Mayor and City Council this call to action as urgent next steps to immediately leverage and expand upon quality, affordable early education tools and options for every child. The City has the opportunity to be a champion in Arizona and lead the charge for quality early learning opportunities.

This important work not only assures that Mesa's children arrive to kindergarten ready and able to learn but also ensures Mesa's future workforce will be able to provide the talent needed for a thriving local economy.

1. PLAN FORWARD IMMEDIATELY: By September 2016, build a strategy to ensure forward progress and that there are methods for accountability and measurement.

- a. Identify staff expert(s) whose job it is to liaison with existing early education, businesses and community-based organizations to develop partnerships and identify methods to measure results.
 - b. Establish an early childhood advisory committee (and the funding to support it) of educators, businesses, non-profits and agencies that convenes around shared goals and a common agenda to align and leverage existing resources as well as define best approaches for expanding those services to meet demands.
 - c. Demand state funding for early learning services by adding this priority as part of the City's next legislative agenda.
 - d. Immediately share and use existing assessment tools and try new ones, such as Kindergarten Developmental Inventory, to measure outcomes.
 - e. Incorporate the City's early learning priority within all citywide plans, i.e. General Plan, City Council Strategic Priorities, Economic Development targets for Healthcare, Education, Aerospace and Tourism/Technology, aka H.E.A.T. initiative.
- ### **2. LEVERAGE AND EXPAND EXISTING ASSETS: Expand services, capacity and programming within Mesa's outstanding, existing assets.**
- a. Expand upon existing and identify new higher learning initiatives that specifically support quality, early learning professional development and add new early learning resources in Mesa.
 - b. Identify and apply for available grants and other funding sources, in order to increase capacity at high-quality existing assets, i.e. half-day to full-day pre-k opportunities.
 - c. Provide grants to existing programs to produce and distribute new marketing materials.



- d. Add additional offerings "slots" in Mesa for low-cost/free openings for Pre-K services and programs.
- e. Immediately expand new early learning services and information sharing at existing resources, i.e. existing public school-based early learning centers, Mesa Community College Early Learning Center, Mesa Public Libraries, Mesa's i.d.e.a. youth museum, Mesa Counts on College, non-profits, faith-based organizations, etc.

3. SUPPORT FAMILY CHOICE: Provide quality, plentiful, evidence-based tools for those families and/or caregivers who choose in-home early learning environments.

- a. Invest in new tools and equipment to share information with parents about quality resources for early childhood learning at public facilities, at-home or within in-home care environments.
- b. Harness technology and social media to offer caregivers/parents "bite-sized" tips to support learning and development tailored to 0-2 and 3-5 year olds.
- c. Expand and/or partner with existing resource centers or repurpose spaces where families can access early learning information and materials to enhance in-home care and/or access Pre-k programs for 3 and 4 year olds.

4. CREATE EQUAL OPPORTUNITY AND ACCESS: Prioritize available early learning resources to those families who need the most help. Pay attention to geographic locations of services, transportation, language and financial needs.

- a. Locate centers for learning that are accessible for under-resourced families who may be without transportation.
- b. Call on businesses to develop and provide tuition-free, quality pre-k programs using a sliding tuition scale that applies to families within 300% of federal poverty level; offer scholarships for families who do not qualify for tuition-free services but still cannot afford top-rated, quality services without financial relief.
- c. Reprioritize City resources to establish a centralized hub in under-resourced areas to provide resources, information, and referrals for families with children ages 0-5.

d. Include healthcare and child development information as part of early learning services.

5. IMPLEMENT AGGRESSIVE COMMUNITY AWARENESS CAMPAIGN: Create a campaign to increase community awareness about and support for early learning investments.

- a. Partner with 150+ local hospitals, faith-based organizations, pediatricians, government, businesses and schools to increase awareness about the importance of early childhood education and the availability of free/affordable programs and resources.



- b. Host an annual “Early Education in Mesa” conference that allows providers and families to learn about opportunities, best practices, and share information.
 - c. Pursue existing funding through Helios Foundation and/or First Things First to create an aggressive (bilingual) public relations plan to consistently “tell the story” about the community’s plan to improve kindergarten readiness.
 - d. Maximize existing outreach tools (utility bill, websites, social media, Mesa 11, etc.) to get the word out about early learning needs and services in Mesa.
- 6. INSIST ON QUALITY: Strengthen quality programming, where needed.**
- a. Identify goals and timeline to expand the number of quality early education centers and quality in-home environments in low-income and under-resourced neighborhoods.
 - b. Subsidize funding for teacher certification in early childhood education in exchange for recipients agreeing to teach in Mesa early learning for a minimum of 5 years.
 - c. Partner with high-quality sites to develop educator training, teacher swaps, coaching/support groups.



Credits

- (1) Arizona First Things First Business Information Report (2016)
- (2) U.S. Census Bureau, 2010-2014 American Community Survey 5-Year Estimates
- (3) Mesa Community College Early Learning Center and Mesa Public Schools Jordan Early Childhood Education Center.
- (4) U.S. Census Bureau, 2010-2014 American Community Survey 5-Year Estimates
- (5) Zogby International (2005); Arizona First Things First Business Information Report (2016)



Glossary of Terms

For the purpose of this report the following terms are being defined using the definitions listed below:

- **Early Learning:** Learning environments provided to children who are between the ages of 0-5 years old.
- **Pre-K:** Learning environments provided to children who are 3 to 5 years old but not within kindergarten.
- **Quality:** Overall, the Task Force believes that investment in existing or new quality programs is important. One way to define quality is through First Things First, which is a standard scale by which facilities are evaluated in Arizona.

1 Star ★ (Rising Star)	2 Star ★★ (Progressing Star)	3 Star ★★★ (Quality)	4 Star ★★★★ (Quality Plus)	5 Star ★★★★★ (Highest Quality)
Demonstrates a commitment to examine practices and improve the quality of care beyond regulatory requirements.	Demonstrates a commitment to provide environments that are progressing in the ability to foster the health, safety and development of young children.	Demonstrates a level of quality that provides an environment that is healthy and safe with access to developmentally appropriate materials. Curriculum is aligned with state standards. Interactions between adults and children are enhanced. Staff qualifications exceed state regulatory requirements.	Demonstrates a level of quality that provides an environment of developmentally appropriate, culturally sensitive learning experiences. Curriculum is aligned with state standards. Relationships between adults and children are nurturing and promote language development and reasoning skills.	Demonstrates a level of quality that provides an environment of lower ratios/group size and higher staff qualifications that supports significant positive outcomes for young children in preparation for school. Curriculum is aligned with state standards and child assessment. Relationships between adults and children are nurturing and promote emotional, social, and academic development.



Research and Data Index

Mesa's Challenge

1. [Mesa Maps and Demographic Statistics](#)
2. [Phase I Define the Issue Data Summary Information](#)
 - a. Grouped in categories: target population, ready to learn, early education capacity, quality, existing programs, locating and funding resources, and parent knowledge of kinder readiness.
3. [Task Force Phase I Report](#)
 - a. Defining the early learning challenges for Mesa

Existing Assets, Programs

1. [Early Child Care Information Packet](#)
 - a. Executive Summary and Summary and Conclusions of the First Things First Southeast
 - b. Maricopa Regional Partnership Council 2014 Needs and Assets Report
 - c. First Things First Quality First Rating Scale
 - d. Arizona Infant and Toddler Guidelines
 - e. Arizona Early Learning Standards and Kindergarten Standards
 - f. Early Child Care Professional Qualifications
 - g. Early Child Care Facilities Requirements
 - h. Head Start and Early Head Start
 - i. Mesa Public Schools Kinder U
 - j. Mesa Public Schools Parent University
 - k. Gilbert Public Schools Kindergarten Prep
 - l. 2012 Family and Community Survey Results
 - m. Adverse Childhood Experiences Study
2. [Arizona State Funding Overview in The 2014 State of Preschool Report](#)
 - a. Percent of state 3 & 4 year olds population enrolled
 - b. State spending per child enrolled
 - c. Access information and background information on state funding in Arizona
3. [Quality First-First Things First Program Overview](#)
 - a. Quality in Early Care and Education
4. [Head Start Program Overview](#)
 - a. Publically funded initiatives, indicators of future school success, frequency of learning experiences
5. [Head Start Mesa Community Handout](#)
 - a. Mesa specific stats on school readiness reported by Maricopa County Human Services Department Early Education Division
6. [Head Start Arizona Fact Sheet](#)
 - a. 2015 Arizona Head Start Fact Sheet providing information on children in poverty, enrollment, delivery options, and explanation of comprehensive approach in services
7. [Responding to the Challenges](#)
 - a. Responding to the challenges, impact of poverty, Brain Time, Brain Boxes, Kinder Prep and Kinder Ready



8. [Financial Overview](#)
 - a. Mesa Public Schools Kinder U
 - b. Mesa Community College Early Learning Center
 - c. First Things First Quality First Investment

Benchmarking, Model Solutions

1. [Community Early Childhood Learning Programs PowerPoint and other communities approach:](#)
 - a. Boston Thrive in 5
 - b. Denver Preschool Program
 - c. Hartford Blueprint for Young Children
 - d. Pre-K 4 San Antonio
 - e. First 5 San Francisco
 - f. Smart Start San Jose
 - g. Seattle Preschool Program
 - h. Educare Tulsa
2. [Pre-K 4 SA Program Overview](#)
 - a. Review of San Antonio site visit





Early Childhood
Education
Task Force

May 2016



20 E Main St Suite 820
 PO Box 1466
 Mesa, Arizona 85211-1466

Proposed Audit Plan Fiscal Year 2016/2017

Our Mission: *The City Auditor's office provides audit, consulting, and investigative services to identify and minimize risks, maximize efficiencies, improve internal controls and strengthen accountability to Mesa's citizens.*

Audit Planning Process:

The Audit Plan is a Council-approved document which outlines the planned activities of the City Auditor's office for the year. It is developed based on a combination of key risk factors, as well as direction provided by the City Council and City Manager. Changes in scope or complexity of individual audits, or other unforeseen circumstances, may impact our ability to complete all work on the plan. Factors considered when selecting areas to audit may include:

- Requests and/or Suggestions received from the City Council or City Manager
- Statutory mandates and/or regulation levels (highly regulated vs. unregulated activities)
- Prior audit history or lack thereof
- Complexity of operations or significant changes in operations or organizational structure
- Technological advances or challenges
- Cash handling volume and number of locations
- Impact & likelihood of potential adverse events (risk management/control failures)
- Activities commonly susceptible to fraud

FY 2016/2017 Audits

<u>Audit Subject</u>	<u>Initial Objectives</u>
Contract Monitoring: <ul style="list-style-type: none"> • Arts & Culture • Community Services/CDBG • Human Resources/Employee Benefits • Parks, Recreation & Community Facilities • Transportation 	This year, the City Auditor plans to focus audit resources on the processes used by a variety of City departments to manage and monitor contracts. The primary objective of these audits will be to determine whether adequate monitoring processes are in place to effectively ensure that the vendors comply with contract terms, that the City receives what it pays for, and that other contract-related risks are appropriately mitigated.
Development Services-Construction Permits	To determine whether effective controls are in place to ensure that applicable fees and charges are accurately calculated and collected.
Police Department – Supplies & Equipment	Evaluate internal controls and processes related to storage, inventory and issuance of supplies, equipment and/or other police property.
<u>Additional Audits (if resources are available)</u>	
Financial Services & Engineering – Fixed Assets and Construction Work in Progress (CWIP)	To determine whether effective controls are in place to ensure that: 1) Fixed Asset records are accurate and complete; and 2) CWIP assets are placed in service in a timely manner upon completion.
Mesa Arts Center (MAC)	To determine whether effective internal controls are in place to ensure that revenues are collected, accurately recorded, and safeguarded from loss.



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**Proposed Audit Plan
 Fiscal Year 2016/2017**

FY 2015/2016 Carryover (In Progress or in Reporting Phase as of 6/30/2016)

- Communications – Procurement & Inventory Management
- Engineering – Light Rail Project Reimbursements Follow-up Review
- Housing & Community Development – Rehab Program
- Financial Services – Payroll
- Police – Off Duty Employment Program Follow-up Review
- PRCF – Red Mountain Multigenerational Center
- Water Resources – Asset Management

Follow-up Reviews Due in FY 2016/2017

- City Attorney – Property & Public Liability Claims
- Human Resources/Safety Services – Workers Compensation Claims
- ITD – Procurement & Inventory Management Processes
- MFMD – Fire Prevention Division (2nd Follow-up)
- Police Department – Off Duty Program (2nd Follow-up)

The objective of each follow-up review is to verify that corrective action(s) agreed to in response to the audit were: 1) Implemented as agreed; and 2) Effective in resolving the related audit finding(s).

Other Activities

Citywide Cash Audits	Unannounced audits of cash handling sites citywide are conducted throughout the year.
Payment Card Industry Data Security Standards (PCI DSS) Review	Annual review of credit card acceptance sites for compliance with PCI DSS.
Fraud & Ethics Hotline Investigations	Monitor the City's Fraud & Ethics Hotline and conduct investigations as needed.
Consulting Services	Provide independent consulting/advisory services; data collection, validation and/or analysis; internal control reviews; risk analyses; financial statement reviews; etc. as needed.
Unscheduled Audits	As directed by the City Council or City Manager, conduct unscheduled audits, which may arise due to unforeseen circumstances.