

RCSD Quarterly Report on Implementation of State Monitor's Financial Plan Recommendations

Status:

- Blue:** Implementation completed; the school district has satisfactorily met the benchmark.
- Green:** The district is on schedule to meet this benchmark.
- Yellow:** The district is behind schedule.
- Red:** **Violation** - The district has not met or will not meet this benchmark in the specified time.
- Not Applicable:** The benchmark does not pertain to this reporting period.

Part A: Implementation Status

In the table below, provide the actions that the District has taken to implement each of the State Monitor's recommendations, the status of the District's implementation, the evidence of implementation, and any other information pertinent to implementation.

Part B: Progress Benchmarks

In the table below provide a summary of the status of the district's attainment of progress benchmarks contained in the Monitor's Report or established by the district.

Recommendations from General Fiscal Practices						
Recommendation(s) <small>Recommendation #s</small>	Benchmarks <small>Summary of the status of the district's attainment of progress benchmarks contained in the Monitor's Report or established by the district.</small>	Current Status	District Action(s) <small>District's self-assessment of the implementation status of the recommendation</small>	Evidence of Action <small>Indicate where evidence can be found of the actions taken by the district.</small>	Other Information	Final Date to Complete/Implement
<p>Review Fund Balance Policy for modification and approval by April 15, 2021. Effective June 30, 2021, the District shall adhere to the current Fund Balance Policy by committing to yearly increasing the fund balance.</p> <p>Recommendation #1</p>	<ul style="list-style-type: none"> Board Review of the current fund balance policy with District Finance Department in the Finance Committee Updates to the Fund Balance will be drafted for consideration Board Approval of the Fund Balance Policy before the April Business Meeting 	<p>Green</p>	<p>Proposed changes to the Fund Balance Policy was reviewed in the following Finance and Special Meetings:</p> <ul style="list-style-type: none"> - November 17, 2020 Finance Committee - December 15, 2020 Finance Committee - January 19, 2021 Finance Committee <p>and forwarded out of Committee for full Board consideration in the January 21 Business Meeting (1st reading) and January 26 Special Meeting (2nd Reading). The updated policy is intended to be considered for Board vote in the February 25 Business Meeting</p>	<p>Please see the attached agendas where the fiscal plan underwent Board Review</p> <ul style="list-style-type: none"> - November 17, 2020 Finance Committee Nov 2020 Finance Committee Meeting Agenda.pdf - December 15, 2020 Finance Committee Dec 2020 Finance Committee Meeting Agenda.pdf - January 19, 2021 Finance Committee Jan 2021 Finance Committee Meeting Agenda.pdf <p>Attached is also the newly proposed Fund Balance Policy Draft Fund Balance Policy 6500 - CLEAN COPY.pdf, slated for consideration at the February 25 Business Meeting</p>		<p>By 4/15/2021</p> <p>Effective 6/30/2021</p>
<p>The Board and administration shall examine all contracts and programs providing direct service to students for the following:</p> <ul style="list-style-type: none"> Evidence of impact on student outcomes Alignment to the strategic plan Duplication of efforts Cost-effectiveness Feasibility Equity Need Sustainability <p>Board and administration should refrain from continuing to allocate scarce funds to programs and initiatives that do not meet minimum standards by the District.</p> <p>Recommendation #2</p>	<p>The Strategic Plan identifies key district goals to guide decision-making and resource allocation over the next five years. We, along with the committee, identified four strategic focus areas: Achievement, Opportunity, Innovation and Connection. The focus areas provide guidance, leadership and policy decisions, as well as the development of initiatives and strategies, to achieve our vision.</p> <p>There are 4 Main and 2 subcommittees:</p> <p>RCSD Strategic Plan Task Forces</p> <ol style="list-style-type: none"> 1. High Quality Learning Experiences 2. Ensure an inclusive, caring, and safe learning environment 3. Build Strong Community 4. Foster Dynamic Leadership: <i>(Sub committees:</i> <ol style="list-style-type: none"> 5. Professional Development and Training and 6. Human Resource Capital and Development) 	<p>Green</p>	<p>The year-long planning process of implementing the strategic Plan will consist of five (5) phases The planning/implementation process will consist of distinct phases:</p> <p>PHASE 1: Project Launch (Summer 2020) In this initial phase, the Steering Committee was formed and broad stakeholder engagement began. RCSD also conducted some benchmarking and external assessment activities.</p> <p>PHASE 2: Goals and Engagement (Summer 2020) This phase included the development of an initial strategic framework developed by the Steering Committee.</p> <p>PHASE 3: Data Analysis and Strategic Directives (September-October 2020) This will involve finalizing the project plan and high-level strategic directives by the RCSD leadership team and the Board of Education.</p> <p>PHASE 4: Draft Strategic Plan – Departments/Schools (September 2020) The fourth phase included the development of the first draft of the Strategic Plan. It also included the development of plan frameworks by each department and all schools/programs. To create plan frameworks, departments and schools/programs analyzed the approved 2020-2021 DCIP/SCEPs and aligned the work with the Strategic Plan objectives.</p> <p>PHASE 5: Engagement and Final Draft Plan (September-October 2020) This phase continued broad district-wide stakeholder engagement and the drafting of an implementation framework. The District also revised and recommended a final draft plan.</p> <p>PHASE 6: Final Strategic Plan and Implementation Launch (October-November 2020) This final phase of the planning project will involve the leadership team finalizing the plan, setting an implementation strategy and schedule. The plan was presented to the RCSD Board at the October 2020 meeting. Following Board approval, implementation of the plan began. Task Forces have been formed and charged. Plan created and approved by Board of Education and the NYSED Commissioner.</p> <p>Meetings have been held with Task Forces and the plan adhered to by District and schools. Following the approval of the Strategic Plan, the RCSD will launch Task Forces, including Chairs and subcommittees to commence the Strategic Plan work for 2020-2021.</p> <p>Each task force has RCSD co-chairs and will include members from across the district, including faculty and students, and other key stakeholders. Additionally, 1-2 REAL Team members will be represented on each Task Force as well. The Task Forces' work is a very important part of the strategic plan process because the Task Forces will take the emerging strategic plan to the next level of detail: key activities that need to occur during the next 3 years for the District to successfully</p>	<p>The Strategic Plan and website detailing process and information is available here: Link</p> <p>The RCSD Strategic Plan work is located here: Link</p> <p>The RCSD Strategic Plan Task Force work is located here: Link</p> <p>RCSD District-Wide Annual Implementation Projects/Actions/Performance Targets to meet District Strategy Link</p> <p>RCSD Departmental Annual Implementation Projects/Actions/Performance Targets to meet District Strategy Link</p> <p>RCSD School Implementation Annual Projects/Actions/Performance Targets to meet District Strategy Link</p>		<p>Effective Immediately</p>

			<p>execute the plan's goals and effectively move forward its aspirations.</p> <p>Following the approval of the Strategic Plan, the RCSD launched the first 12 months of actions in support of the plan's five-year framework and current budget resources. Implemented work will involve actual key performance indicators that will be measured on the dashboard, affirm timelines for tactics, develop metrics and recommend the first 12-months' activities.</p> <p>In the first year, departments and schools will develop detailed project plans for each goal and meet regularly to deliver quarterly progress reports, which are linked here.</p> <p>Task Force launch meeting with chairs – November 2, 2020</p> <p>Task Force meetings begin – November 2020</p> <p>Mid-point check-in meeting with chairs – January 2021</p> <p>Task Force recommendations due – February 2021</p> <p>Next RCSD Strategic Plan Steering Committee meeting to consider, converge and finalize recommendations – March 2021</p>			
<p>Provide consistent supports at each school based on an analysis of enrollment data during specified times throughout the school year.</p> <p>The District shall use class size guidelines in all schools for staffing/budget development. The District shall develop guidelines based on the documented need for related service providers for budget development.</p> <p>The District shall conduct a comprehensive analysis of current enrollments and staffing in each school and central office by February 1, 2021.</p> <p>Effective immediately, create a cross-discipline team with members of the human capital, teaching and learning, and the finance departments specifically for staffing and budgeting. The team shall ensure:</p> <ol style="list-style-type: none"> 1) all staffing and contingent staff requests are in the budget, 2) all hired staff are appropriately placed in the District's software program including position control and budget code, 3) any modifications to staffing are made in consultation with the team, principal, and chief. <p>Recommendation #3</p> <p><i>Create a cross-discipline team with members of the human capital, teaching and learning, and the finance departments specifically for the purpose of staffing and budgeting by February 2021 and every year thereafter.</i></p> <p><i>Develop a process to revisit enrollments and staffing using BEDS data, after each semester and 30 days before the start of school.</i></p> <p><i>Communicate staff allocation designations for all collective bargaining unit members on a yearly basis by July 1st.</i></p> <p><i>Artifacts may include staffing reports, BEDS data, budget reports</i></p>	<p>Analysis and alignment of staffing to student enrollment</p> <p>Consistent supports are to be provided for each school based upon an analysis for enrollment data during specified times throughout the school year.</p>	<p>Green</p> <p>Plan drafted. Meetings held cross functionally and plan adhered to. See Staffing Reduction Plan.</p> <p>Blue</p> <p>With regard to the equitable allocation of financial resources, the instructional based TAPU has been increased for the 21-22 school year and a standard formula is utilized for all schools. Non-Institutional TAPU has not yet been adjusted. This matter is awaiting further discussion.</p>	<p>A Staffing Reduction Plan was created that stipulated adherence to CBA ratios and this was adhered to in the development of staffing templates for staffing and budgeting.</p> <p>Please click on the link below for a copy of the budget guide. 21-22 Budget Guide.pdf</p>	<p>By 2/1/2021</p> <p>Effective Immediately</p> <p>By 2/2021 and every year thereafter</p> <p>Each semester and 30 days before the start of school</p> <p>Yearly basis by July 1st</p>		
<p>Central administration shall provide principals/directors and chiefs with three years of historical data for expenditures by February 1 every year. The District shall commit to the following:</p> <ol style="list-style-type: none"> 1-Hold the principals/directors and their chiefs responsible for their budgets. 2-Restrict the number of transfers that an administrator can request during each month. 3-Restrict the number of requests for substitutes an administrator can request during each year. 4-Restrict the number and usage of P-Cards <p>Recommendation #4</p>	<ol style="list-style-type: none"> 1. Develop a Budget Guide. <ul style="list-style-type: none"> - Create budget templates for each school and department per specifications stated. - Pre-populate templates with recommended expenditure levels for the 21-22 school year. -Director of Budget to conduct training sessions. - Distribute templates and budget guide to all stakeholders. - Building principals and directors to review the templates with chiefs. - Changes are to be resubmitted to the Director of Budget by 1/29. 2. Proper alignment of the budget will reduce budget transfers. 	<p>Blue</p> <p>1) The financial information was delivered on 1/22/21 to all principals, directors, chiefs, and deputies as well as to the Superintendent and BOE office. In addition to the template, each recipient received a Budget Guide and budget training was conducted during the week of 1/25/21.</p> <p>Green</p> <p>2) Budget Transfers will be reduced through the proper alignment of actual budget expenditures, based upon historic trend analysis, at the on-set of budget development.</p>	<p>Please click on the link below for a copy of the budget guide. 21-22 Budget Guide.pdf</p> <p>Update on Substitute Spending</p> <p>Per Diem Substitute Guidance to Principals for In-Person Learning</p> <p>Per Diem Substitute Guidance to Principals for Remote Learning</p> <p>Substitute Audit Report</p>	<p>by February 1 every year</p>		

	<p>4. Review JPMorgan Chase platform for P-Cards, ACH, e-payables, and check printing.</p> <ul style="list-style-type: none"> -Ensure platform will align with Oracle cloud solution in order to assure successful integration. -Review best practices and benchmark information from Chase to develop SOP, audit criteria, progressive discipline practices. -Review proposed SOPs and progressive discipline process with State Monitor and Auditor General for their approval. -Develop and deliver training to all stakeholders. -Implement. 	<p>Green</p> <p>Green</p>	<p>3) Working off of the Auditor General's report, several restrictions and controls were placed on per-diem substitute usage during remote learning. New Guidance and controls were provided with in person learning, beginning in January. Two presentations were given on substitute spending and the need to accurately define and budget for substitutes.</p> <p>4) The new P-Card platform is being developed and criteria is being established for those who will be assigned P-Cards. This effort will not only involve the Finance Team but the Auditor General and State Monitor as well. The new platform also includes e-payables, ACH, and check printing services all of which will improve the District's compliance and audit integrity.</p>		
<p>All three District management systems should be upgraded, with a comprehensive training plan for a cross-functional, interdepartmental team of staff members.</p> <p>A policy shall be adopted committing the District to keep all three systems upgraded. The three vendors, representing the different information management systems shall be expected to work with the District to ensure all three systems are functioning in alignment with each other and that alerts are built into each system to identify conflicting information</p> <p>This will help the District better manage expenses and revenue. Will also increase efficiency in every department in the District</p> <p>Recommendation #5</p> <p><i>Identify a project manager for the implementation of an upgraded financial management system by January 30, 2021.</i></p> <p><i>Develop by August 1, 2021, a multi-tiered action plan to implement cross-training using all three management systems</i></p> <p><i>1-an upgraded financial management system</i></p> <p><i>2-the current student information management system</i></p> <p><i>3-an upgraded SWD student information management system</i></p> <p><i>Implement the action plan beginning July 1, 2022, through July 1, 2024.</i></p>	<p>Upgrade the SIMS, HRMS and FIMS.</p> <p>3. View Frontline pilot IEP module.</p> <ul style="list-style-type: none"> - Determine if the module will meet the needs of RCSD. - Obtain proposal. - Integrate. 	<p>Green</p> <p>Blue</p> <p>Blue</p> <p>Green</p>	<p>Cross-functional team (Human Capital, Finance, IM&T) have met to review and plan for scope of replacement of PeopleSoft. A project manager for this purpose is leading this work.</p> <p>With regard to Oracle, utilizing a cloud based platform, the policy is no longer needed. The cloud is automatically updated quarterly and as new versions become available.</p> <p>A project manager facilitates a cross-functional team from IM&T, Human Capital and Finance to study, recommend, and implement an upgrade. This work has been completed and a recommendation for upgrade is being finalized.</p> <p>3. Proposal has been received as of 2/11/21. Clarification of certain aspects are underway between Frontline, Director of Medicaid, Chief of Special Programs, and CIO.</p>	<p>The District's HCMS and FMS, PeopleSoft will be replaced by Oracle Cloud. Oracle Cloud Sign-Off</p>	<p>By 1/30/2021</p> <p>By 8/1/2021</p> <p>Beginning 7/1/2022 thru 7/1/2024</p>
<p>Establish a discontinue date for purchasing materials, supplies, books, and equipment. Consolidate as many purchases as possible to a single platform. Monitor the use of P cards on a biweekly basis. Reduce the P-Card users and reduce the credit limit on each card. Retrain all current holders of P-Cards.</p> <p>Hold P-Card holders and their supervisors accountable. This recommendation should improve the management of expenses.</p> <p>Recommendation #6</p> <p><i>Effective immediately, spending on materials, supplies, curricular materials, and equipment should cease on February 15th of each year</i></p> <p><i>Artifacts may also include P-card usage reports, monthly statements, and Concur reports.</i></p>	<p>Provide notification to all stakeholders in October, 2020 that spending will cease effective 2/15/21.</p> <p>Review monthly P-card and Concur claims auditor report with Auditor General and External Claims Auditors.</p> <p>Determine level of appropriate progressive discipline and enact.</p> <p>Report findings at monthly Audit COW.</p> <p>Confirming Order reports to be reviewed at Cabinet.</p> <p>Review JPMorgan Chase platform for P-Cards, ACH, e-payables, and check printing.</p> <ul style="list-style-type: none"> -Ensure platform will align with Oracle cloud solution in order to assure successful integration. -Review best practices and benchmark information from Chase to develop SOP, audit criteria, progressive discipline practices. 	<p>Blue</p> <p>Blue</p> <p>Green</p> <p>Green</p>	<p>End of year processing memo was distributed on 2/5/21. All spending will cease as of 2/15/21.</p> <p>P-Card usage report and Concur confirming order report have been provided to State Monitor and will continue to be provided on a monthly basis.</p> <p>This report will be generated for CFO review on a weekly basis. It will be shared with Cabinet minimally on a monthly basis in an effort to bring users into compliance. The Controller and Director of Procurement are finalizing the Progressive Discipline procedure. Upon completion, the process will be reviewed with the State Monitor and Auditor General for acceptance and implementation.</p> <p>Upon the integration of the new P-Card platform, all card holders and their immediate supervisor will be required to attend mandate training for proper card usage.</p>	<p>Artifact memo was provided to the State Monitor. Fiscal Year-End and Grant Requirements Memo</p> <p>Artifact reports were provided to the State Monitor. Concur Summary 12.31.20 Confirming Orders Jan.21 Claims Audit Summary 12.20 Claims Audit Report 12.20</p>	<p>Effective Immediately</p> <p>2/15 of each year</p>

	<p>-Review proposed SOPs and progressive discipline process with State Monitor and Auditor General for their approval.</p> <p>-Develop and deliver training to all stakeholders.</p> <p>-Implement.</p>				
<p>The Finance Department should review the Direct Pay list for reducing the expenditures allowable for Direct Pay. Progressive discipline should be implemented for staff members who violate protocols or policies for Direct Pay.</p> <p>Hold staff accountable for the proper use of the Concur system and P-Cards.</p> <p>This recommendation should improve the management of expenses.</p> <p>Recommendation #7</p> <p><i>Chiefs shall receive monthly reports identifying violators of Direct Pay procedures beginning February 15, 2021.</i></p> <p><i>A progressive discipline protocol should be established and shared with the cabinet for pending implementation by January 15, 2021.</i></p>	<p>-CFO to review all transactions processed through Concur and PeopleSoft.</p> <p>-Where Concur is being used for certain direct pays, CFO will notify requisitioners to redirect payment through PeopleSoft.</p> <p>-Progressive discipline will be developed, communicated, and administered as appropriate.</p> <p>-Chiefs will receive monthly reports at Cabinet meetings commencing 2/16/21.</p>	<p>Blue</p> <p>Green</p> <p>Blue</p> <p>Yellow</p>	<p>The Direct Pay list has been significantly reduced to bring the usage of the Concur system into compliance. Effective in the Fall of 2020, all BOCES, health/dental/Medicare insurance premium payments, temp agency payments, tuition payments, etc. were redirected from Concur and requisitions were created within PeopleSoft.</p> <p>Staff is being re-trained on the proper usage of the Concur system through pushback messages sent by the CFO and Claims Auditors.</p> <p>The current report will be shared with the Cabinet on 2/16/21.</p> <p>The progressive discipline process is still being developed. Both the Controller and Director of Procurement were taken ill. This matter is a priority. It is our intent to have the process defined by 2/26/21 and we have requested a modification in Part C.</p>	<p>Evidence can be found in the review of the monthly Concur Activity Report.</p> <p>Concur Activity</p> <p>Confirming Orders Jan.21</p>	<p>Beginning 2/15/2021</p> <p>By 1/15/2021</p>
<p>Spending on materials, equipment, books, and supplies should end on February 15th, every year.</p> <p>All spending after the 15th of February should require a signed approval from the requestor and the appropriate chief</p> <p>Help the District manage expenses.</p> <p>Recommendation #8</p>	<p>-Provide notification to all stakeholders in October, 2020 that spending will cease effective 2/15/21.</p> <p>-If an expenditure is identified as being necessary for safety and wellbeing of safety, Chiefs will work with the CFO to justify and process requests.</p>	<p>Blue</p>	<p>The year-end memo was distributed on 2/5/21. All non-safety, non-health, non-emergency, non-grant funded spending will cease. As stated within the memo, any spending to occur after 2/15/21 will require the approval of the CFO or Superintendent.</p>	<p>Fiscal Year-End Memo</p>	<p>2/15 of every year</p>
<p>Superintendent evaluation Effective immediately District shall initiate full implementation of Policy 8600.</p> <p>Help increase revenue for the District.</p> <p>Recommendation #9</p>	<p>-The Director of Medicaid Compliance will work with State Monitor, CFO, and Chief of Special Education to review Policy 8600 to ensure audit compliance measures are implemented.</p> <p>-Claims will be reviewed for proper completion to ensure successful reimbursement.</p> <p>-Progressive discipline will be applied accordingly to the severity of violation.</p>	<p>Green</p>	<p>Professional Development for the Board has been scheduled for June, 2021. The training document will include purpose, process, and payoff with dates provided.</p>		<p>Effective Immediately</p>
<p>A protocol shall be established to ensure cabinet members are knowledgeable of contracts, memorandums of agreements, and memorandums of understanding on a regular basis. This will increase the cabinet's capacity to be good financial stewards of the District. It will also increase cross-functional knowledge of cabinet members and reduce the silo management approach commonly witnessed throughout the District. New MOAs and MOUs could follow a process of reviewing similar position Management Action Form (PMAF).</p> <p>Help the District manage expenses.</p> <p>Recommendation #10</p> <p><i>A protocol shall be implemented to ensure cabinet members are knowledgeable of contracts, memorandums of agreement, and memorandums of understanding by January 31, 2021.</i></p>	<p>Negotiations facilitated by a cross-functional team and which is involved in and has knowledge of and input on the development of all agreements.</p>	<p>Blue</p>	<p>Weekly meetings are facilitated with members of the Executive Cabinet with the Independent Monitor. An approach to negotiations has been developed to comply.</p>	<p>The Office of Human Capital facilitates a Sr. Staff Relations Team weekly to ensure this work.</p> <p>Sr. Staff Relations Agendas & Minutes</p> <p>Negotiations Approach in RCSD</p>	<p>By 1/31/2021</p>
<p>The District should adopt a policy informing the Board of grants awarded to the District, including the following:</p> <ul style="list-style-type: none"> ▪ Purpose ▪ Amount ▪ Duration ▪ Scope of Work ▪ Outcomes ▪ Alignment to District Priorities ▪ Staff Oversight <p>Help support the management of District revenue and expenses.</p> <p>Recommendation #11</p> <p><i>Effective July 1, 2021, a policy shall be established and approved by the Board for implementation by the administration.</i></p>	<ul style="list-style-type: none"> • The Board Policy Committee will draft a policy in concert with the District Administration and NYSSBA to include the suggested information • The new policy will follow the Board protocols for approval and is intended to be approved in the March, 2021 Business Meeting 	<p>Green</p>	<p>A first draft of a new Grants Award Policy was presented at the 2/9/21 Policy Committee Meeting. Policy changes were suggested to the draft. An updated draft will be presented in the March Policy Committee meeting, where it is then expected to be forwarded for approval at the following Business Meeting</p>	<p>See the attached 2/9/21 Policy Committee Agenda February 2021 Policy-Governance Committee Meeting Agenda.pdf and the first draft of the new Grants Awards Policy DRAFT Grant Award Notice Policy clean copy.pdf</p>	<p>Effective 7/1/2021</p>

Governance and Programmatic Decision Making Recommendations from Financial Audit

Recommendation(s)	Benchmarks Summary of the status of the district's attainment of progress benchmarks contained in the Monitor's Report or established by the district.	Current Status	District Action(s) District's self-assessment of the implementation status of the recommendation	Evidence of Action Indicate where evidence can be found of the actions taken by the district.	Other Information	Final Date to Complete/Implement
<p>District priorities, goals, and major initiatives are sustained through the life of the RCSD Strategic Plan unless officially modified through a majority Board action. A multi-year commitment to the academic and financial plans will force any new leaders entering the organization to commit to the District plans. This will diminish the "new leader fatigue" and allow staff the opportunity to commit to the goals of the plan regardless of any changes in leadership.</p> <p>Recommendation #12</p> <p><i>District priorities, goals, and major initiatives are sustained through the life of the RCSD Strategic Plan unless officially modified through a majority Board action. This will be effective immediately following the RCSD Board of NY State Commissioner's approval.</i></p>	<p>The Strategic Plan identifies key district goals to guide decision-making and resource allocation over the next five years. We, along with the committee, identified four strategic focus areas: Achievement, Opportunity, Innovation and Connection. The focus areas provide guidance, leadership and policy decisions, as well as the development of initiatives and strategies, to achieve our vision.</p> <p>There are 4 Main and 2 subcommittees:</p> <p>RCSD Strategic Plan Task Forces</p> <ol style="list-style-type: none"> 1. High Quality Learning Experiences 2. Ensure an inclusive, caring, and safe learning environment 3. Build Strong Community 4. Foster Dynamic Leadership: (Sub committees: <ol style="list-style-type: none"> 5. Professional Development and Training and 6. Human Resource Capital and Development) 	<p>Green</p>	<p>The year-long planning process will consist of five (5) phases.</p> <p>The planning/implementation process will consist of distinct phases:</p> <p>PHASE 1: Project Launch (Summer 2020) In this initial phase, the Steering Committee was formed and broad stakeholder engagement began. RCSD also conducted some benchmarking and external assessment activities.</p> <p>PHASE 2: Goals and Engagement (Summer 2020) This phase included the development of an initial strategic framework developed by the Steering Committee.</p> <p>PHASE 3: Data Analysis and Strategic Directives (September-October 2020) This will involve finalizing the project plan and high-level strategic directives by the RCSD leadership team and the Board of Education.</p> <p>PHASE 4: Draft Strategic Plan – Departments/Schools (September 2020) The fourth phase included the development of the first draft of the Strategic Plan. It also included the development of plan frameworks by each department and all schools/programs. To create plan frameworks, departments and schools/programs analyzed the approved 2020-2021 DCIP/SCEPs and aligned the work with the Strategic Plan objectives.</p> <p>PHASE 5: Engagement and Final Draft Plan (September-October 2020) This phase continued broad district-wide stakeholder engagement and the drafting of an implementation framework. The District also revised and recommended a final draft plan.</p> <p>PHASE 6: Final Strategic Plan and Implementation Launch (October-November 2020) This final phase of the planning project will involve the leadership team finalizing the plan, setting an implementation strategy and schedule. The plan was presented to the RCSD Board at the October 2020 meeting. Following Board approval, implementation of the plan began. Task Forces have been formed and charged. Plan created and approved by Board of Education and the NYSED Commissioner.</p> <p>Meetings have been held with Task Forces and the plan adhered to by District and schools. Following the approval of the Strategic Plan, the RCSD will launch Task Forces, including Chairs and subcommittees to commence the Strategic Plan work for 2020-2021.</p> <p>Each task force has RCSD co-chairs and will include members from across the district, including faculty and students, and other key stakeholders. Additionally, 1-2 REAL Team members will be represented on each Task Force as well. The Task Forces' work is a very important part of the strategic plan process because the Task Forces will take the emerging strategic plan to the next level of detail: key activities that need to occur during the next 3 years for the District to successfully execute the plan's goals and effectively move forward its aspirations.</p> <p>Following the approval of the Strategic Plan, the RCSD launched the first 12 months of actions in support of the plan's five-year framework and current budget resources. Implemented work will involve actual key performance indicators that will be measured on the dashboard, affirm timelines for tactics, develop metrics and recommend the first 12-months' activities.</p> <p>In the first year, departments and schools will develop detailed project plans for each goal and meet regularly to deliver quarterly progress reports, which are linked here.</p> <p>Task Force launch meeting with chairs – November 2, 2020</p> <p>Task Force meetings begin – November 2020</p> <p>Mid-point check-in meeting with chairs – January 2021</p> <p>Task Force recommendations due – February 2021</p> <p>Next RCSD Strategic Plan Steering Committee meeting to consider, converge and finalize recommendations –March 2021</p>	<p>The Strategic Plan and website detailing process and information is available here: Link</p> <p>The RCSD Strategic Plan work is located here: Link</p> <p>The RCSD Strategic Plan Task Force work is located here: Link</p> <p>RCSD District-Wide Annual Implementation Projects/Actions/Performance Targets to meet District Strategy Link</p> <p>RCSD Departmental Annual Implementation Projects/Actions/Performance Targets to meet District Strategy Link</p> <p>RCSD School Implementation Annual Projects/Actions/Performance Targets to meet District Strategy Link</p>		<p>Effective immediately following the RCSD Board of NY State Commissioner's approval</p>
<p>Effective immediately:</p> <ol style="list-style-type: none"> 1) Adhere to contract staffing ratios. 2) Increase enrollment at RCSD schools by increasing 	<ol style="list-style-type: none"> 1. Alignment of staffing to CBAs 2. Implement the Strategic Plan and develop a new course catalog 	<p>Green</p>	<p>Plan drafted. Meetings held cross functionally and plan adhered to. See Staffing Reduction Plan.</p>	<p>A Staffing Reduction Plan was created that stipulated adherence to CBA ratios and this was adhered to in the development of staffing templates.</p>		<p>Effective Immediately</p>

<p>achievement and providing programs that meet the needs and interests of students and their families.</p> <p>3) Initiate a campaign to compete with charter schools for students.</p> <p>Help support the management of revenue.</p> <p>Recommendation #13</p>	<p>3. Revamping of the district's course catalog to align with NYSED curriculum and student interest.</p> <p>4. Will create ways to connect with families that have left the RCSD schools and have registered in charter schools to investigate their decision making process and what can we offer in the near future to entice them to come back.</p> <p>5. Understand charter schools academic and fiscal policies in order to be able to develop a plan to attract families back to RCSD and compete with their offerings.</p>	<p>Review of CBOs to determine if funding can be moved from A funds to grants.</p> <p>Working diligently to comply with the 1:250 ratio for counselors.</p> <p>Increase AP options for students. Proposing Pre AP courses and AP course during summer enrichment.</p> <p>We are creating tutorial videos in other languages for our School Choice Process.</p> <p>Created videos of our high schools and what they have to offer. Many are already on our website. We are waiting for the Communications Department to upload the remaining ones.</p> <p>A meeting with NYS Charter School Office Executive Director, Davis Frank to understand the basics of charter schools and their financial implications took place with the district's CFO, Deputy Superintendent of Support Services and State Monitor. A future meeting will be scheduled to continue to look at the financial billing process.</p> <p>A plan for Professional Development on topics like Special Education and Charter Schools, Charter Schools Billing are being planned for the spring of 2021 for the Executive Cabinet.</p> <p>Bi-weekly tracking of charter school enrollment is being monitored.</p> <p>The year-long planning process for implementing the RCSD Strategic Plan will consist of five (5) phases. The planning/implementation process will consist of distinct phases:</p> <p>PHASE 1: Project Launch (Summer 2020) In this initial phase, the Steering Committee was formed and broad stakeholder engagement began. RCSD also conducted some benchmarking and external assessment activities.</p> <p>PHASE 2: Goals and Engagement (Summer 2020) This phase included the development of an initial strategic framework developed by the Steering Committee.</p> <p>PHASE 3: Data Analysis and Strategic Directives (September-October 2020) This will involve finalizing the project plan and high-level strategic directives by the RCSD leadership team and the Board of Education.</p> <p>PHASE 4: Draft Strategic Plan – Departments/Schools (September 2020) The fourth phase included the development of the first draft of the Strategic Plan. It also included the development of plan frameworks by each department and all schools/programs. To create plan frameworks, departments and schools/programs analyzed the approved 2020-2021 DCIP/SCEPs and aligned the work with the Strategic Plan objectives.</p> <p>PHASE 5: Engagement and Final Draft Plan (September-October 2020) This phase continued broad district-wide stakeholder engagement and the drafting of an implementation framework. The District also revised and recommended a final draft plan.</p> <p>PHASE 6: Final Strategic Plan and Implementation Launch (October-November 2020) This final phase of the planning project will involve the leadership team finalizing the plan, setting an implementation strategy and schedule. The plan was presented to the RCSD Board at the October 2020 meeting. Following Board approval, implementation of the plan began. Task Forces have been formed and charged. Plan created and approved by Board of Education and the NYSED Commissioner.</p> <p>Meetings have been held with Task Forces and the plan adhered to by District and schools. Following the approval of the Strategic Plan, the RCSD will launch Task Forces, including Chairs and subcommittees to commence the Strategic Plan work for 2020-2021.</p> <p>Each task force has RCSD co-chairs and will include members from across the district, including faculty and students, and other key stakeholders. Additionally, 1-2 REAL Team members will be represented on each Task Force as well. The Task Forces' work is a very important part of the strategic plan process because the Task Forces will take the emerging strategic plan to the next level of detail: key activities that need to occur during the next 3 years for the District to successfully execute the plan's goals and effectively move forward its aspirations.</p> <p>Following the approval of the Strategic Plan, the RCSD launched the first 12 months of</p>	<p>Revamping achievement is covered through actions in the strategic plan: The Strategic Plan and website detailing process and information is available here: Link</p> <p>The RCSD Strategic Plan work is located here: Link</p> <p>The RCSD Strategic Plan Task Force work is located here: Link</p> <p>RCSD District-Wide Annual Implementation Projects/Actions/Performance Targets to meet District Strategy Link</p> <p>RCSD Departmental Annual Implementation Projects/Actions/Performance Targets to meet District Strategy Link</p> <p>RCSD School Implementation Annual Projects/Actions/Performance Targets to meet District Strategy Link</p> <p>The presentation of revamped course catalog is here: Link</p> <p>Link to Course Catalog: Course Catalog Link</p> <p>Link to bi-weekly charter school enrollment: Charter School Enrollment</p>	
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<p>Effective July 2021, Superintendent should exercise all powers allowed under Education Law 211.f and Commissioner's Regulations 100.19.</p> <p>Recommendation #14</p> <p><i>Implementation of the laws and regulations should be examined with an intent to exercise the powers of the superintendent by July 2021.</i></p>		Green	<p>General Counsel has been reviewing the existing Receivership MOA with the Superintendent and Deputy Superintendents. In addition, we are continuing to have discussions about the Receivership powers and opportunities for using those more effectively.</p>	A possible new MOA outlining the Superintendent's authority.		<p>Effective 7/2021</p> <p>By 7/2021</p>
<p>The Board should adhere to all Board goals.</p> <p>Recommendation #15</p> <p><i>Artifacts might include Board agendas, minutes, district dashboards, board presentations, Superintendent evaluation materials.</i></p>	<ul style="list-style-type: none"> The Superintendent's Goals and metrics will be aligned to Board Goals to ensure adherence The Board will do a mid-year self-evaluation to assess adherence to the goals Board Goals will drive the development of Board Meeting agendas 	Green	<p>The Superintendent's Informal Mid-Year Evaluation took place on 2/9/21 and performance objectives to achieving goals were assessed.</p> <p>The Board will be conducting its informal Mid-year assessment of goals in the March Governance Committee meeting.</p>	<p>See the attached mid-year superintendent's progress on performance objectives document https://drive.google.com/file/d/11AbkuYwUxUphPjFtoLjMt4dbfY2f0VWp/view?usp=sharing</p>		Effective Immediately
<p>Require the proposed budget to reflect previous expenditures and do not allow all funding to be placed in one or two accounts for transferring throughout the year. This will help control the movement of money between budget codes after the budget has been approved and restrict the number of transfers that an administrator can request.</p> <p>Establish a Budget Transfer Policy, including specific guidelines for the frequency and amount of budget transfers. The policy shall require transfers to be approved for appropriate amounts and approved at different administrative levels.</p> <p>Help support the management of district expenses.</p> <p>Recommendation #16</p> <p><i>An RCSD Budget Transfer Policy shall be approved by the Board no later than September 15, 2021.</i></p> <p>Effective immediately, a report documenting all budget transfers shall be submitted to the Board and the State Monitor on a monthly basis at the Finance Committee meetings.</p>	<p>-Using trend analysis of budget code activity, all budget codes will be properly funded within the 21-22 budget.</p> <p>-CFO to Work with the Superintendent, the State Monitor, and the Chair of the Finance Committee to determine appropriate levels of approval for budget transfers.</p> <p>-Recommendations will be presented to the COW and approved by the BOE.</p> <p>-Policy will be implemented.</p> <p>-Provide budget transfer report at each Finance Committee meeting for review and discussion.</p> <p>-Identify mandated information to be included within the Budget Book.</p> <p>-Obtain approval from the BOE on the new format.</p> <p>-Obtain feedback from the Superintendent, the State Monitor, and community members to ensure the new book is user friendly and more fully transparent.</p> <p>-Implement a new format for the 21-22 budget book.</p>	<p>Green</p> <p>Blue</p> <p>Blue</p> <p>Green</p>	<p>Budget codes will be properly funded in the 21-22 budget year so there is no need for funds to be transferred to the departments from Central Office codes. Principals, Directors, Chiefs, and Deputies will be held accountable for the management of their respective budget.</p> <p>The budget transfer policy was presented to the Finance Committee in December, 2020 and is in the process of being BOE approved.</p> <p>Commencing with the December Finance Committee meeting, the budget transfer report was provided to the BOE.</p> <p>Included within this recommendation was a statement regarding the Budget Book. The Budget Book is undergoing a revision and the new format will be used for the 21-22 budget.</p>	<p>Budget Transfer Policy</p> <p>December, 2020 Finance Committee Packet</p>		<p>No later than 9/15/2021</p> <p>Effective Immediately</p>
<p>Effective July 1, 2021 administration shall include reports benchmarking the use of H and K funds in CFO reports during the Finance Committee of the Whole meetings (COW).</p> <p>Effective August 2022, the administration shall develop a process for benchmarking and reporting performance based on Key Performance Indicators (KPI)s for Food Service, Maintenance and Operations, Safety and Security, and</p>	<p>A Campus Analysis has been done.</p>	<p>Green</p> <p>Green</p>	<p>Campus Analysis was presented to the Zone Reconfiguration Taskforce.</p> <p>CFO is awaiting further direction with regard to the content of this deliverable.</p>	<p>The Campus Analysis presentation can be found here.</p>		<p>Effective 7/1/2021</p> <p>Effective 8/2022</p> <p>Prior to 1/31/2021</p> <p>By 9/2022</p> <p>By 4/2021</p>

<p>Transportation similar to selected indicators funded through the Council of Greater City Schools publication Managing For Results in America's Great City Schools.</p> <p>Prior to January 31, 2021, reassess Facilities Modernization Plans with District Leadership from Operations and Teaching and Learning to determine fiscal and academic implications for the District.</p> <p>Recommendation #17 <i>Artifacts of evidence might include FCOW meeting agendas, financial reports, and statements.</i></p> <p><i>The administration shall present to the Board the benchmarking process to be used to measure performance for maintenance, operations, and security by September 2022.</i></p> <p><i>The administration should present to the Board the status of the Facilities Modernization Plan, including fiscal and academic implications for the District by April 2021.</i></p>		<p>Green</p>	<p>As of this writing, the legislation is currently under review. Once the final bill is approved, we will know what the fiscal and academic implications will be for the District.</p>			
<p>Effective July 1, 2021, review the contract request process with chiefs, directors, and school administration. Develop a mandatory mini-training online to support staff with the contract request process. Hold staff accountable for adhering to the guidelines.</p> <p>Updating the current financial management system should make this process more efficient.</p> <p>Hold all parties accountable for adhering to the guidelines for requesting and approving contracts.</p> <p>Recommendation #18</p> <p><i>The process should begin immediately.</i></p> <p><i>The Office of the District Auditor General should conduct a mini audit of the workflow for contract development at least twice a year.</i></p> <p><i>Random preview of contracts by the State Monitor prior to arrival to legal counsel on a monthly basis</i></p>	<p>An audit of the Contract process was performed in October 2020. An evaluation of workflow was performed at that time. Procedures were evaluated and oversight was improved while establishing the State Monitor review process. As contracts or questions arise, individual contracts are reviewed on an ad hoc basis. The next workflow review will be performed by June 2021.</p>	<p>Green</p>	<p>A mini review will be performed on the workflow for contract development.</p>	<p>Results of the workflow review will be memorialized in writing. If required, additional recommendations will be provided to management.</p>		<p>Effective 7/1/2021</p> <p>Begin immediately</p>
<p><i>The Board convenes monthly for a business meeting. There are six committees: Audit, Governance, Policy, Excellence in Student Achievement, Community and Intergovernmental Relations, and Finance. A Bylaw amendment restored the Excellence in Student Achievement Committee. Since the DE's departure, the committee meetings have been changed to committees of the whole, attended by all board members. Although this increases the number of meetings per month, it has facilitated the active engagement of all members of the board in the work of the District. To reduce the number of meeting nights, some committees meet on the same night.</i></p> <p>The Board should review this practice yearly to measure to what degree Board goals were met or surpassed.</p> <p>Recommendation #19</p> <p><i>Artifacts might include Board evaluations, self-assessments, and Board commissioner interviews.</i></p>	<ul style="list-style-type: none"> The Board will review this practice annually during the Board Retreat Results on the Board Meeting Poll will be utilized as a means of assessing meeting effectiveness 	<p>Green</p>	<p>The Board started, and is continuing the practice of conducting Board Meeting Polls at the end of each Board, Special and Committee to assess the effectiveness of their meetings. The results of this poll are intended to be reviewed quarterly and facilitated by the Governance Committee. The first review took place in the November governance meeting. Commissioners discussed adding additional components to the poll. Another review will take place in the March Committee Meeting and then in the July Board Retreat to facilitate discussions about any potential reductions to meetings</p>	<p>Please see the attached Board Meeting Poll Results Presentation prepared by Board staff for the Board to review the progress of meeting effectiveness in the November Governance Committee Meeting Board Meeting Poll Results Presentation.pdf</p>		<p>Yearly</p>
<p>Effective immediately, all contracts and resolutions with a financial obligation for the District should include evaluations and cost analysis.</p> <p>Hold staff accountable for compliance with this protocol.</p> <p>This will support the decision-making process for the Board.</p> <p>Recommendation #20</p>	<p>Benchmark- all new Contract Request Forms and Resolutions presented to the Board will have the required documents.</p>	<p>Green</p>	<p>The Legal Department will reject any new Contract Request Forms or Resolutions that do not conform.</p>	<p>The contracts and resolutions will reflect the requirements of this goal. Acting General Counsel worked with Dr. Jallow to obtain clarity as not every contract comes through legal. This would be unmanageable for the department. We are working to fulfil this recommendation quickly.</p>		<p>Effective Immediately</p>

<p>All contracts and resolutions with a financial obligation for the District should include evaluations and cost analysis. This will support the decision-making process for the Board. This should start immediately and continue indefinitely.</p> <p>Artifacts might include contracts and resolutions.</p>					
<p>Effective immediately, all contracts and resolutions with a financial obligation for the District, over \$25,000 should include evaluations and cost analysis. This will support the decision-making process for the Board.</p> <p>Effective immediately, all contracts and resolutions should be written in a manner that provides ample information and clearly specifies the requested action of the Board.</p> <p>Effective immediately, all resolutions should include references to any other related Board actions.</p> <p>Board members should be encouraged to ask questions at committee meetings and through the Board, Question Log to gain greater understanding prior to voting on a resolution.</p> <p>Recommendation #21</p> <p>All contracts and resolutions with a financial obligation for the District over \$25,000, should include evaluations and cost analysis. This will support the decision-making process for the Board. This should start immediately and continue indefinitely.</p> <p>Artifacts might include contracts, committee agendas, committee minutes, question logs, and resolutions.</p>	<p>Benchmark- all new Contract Request Forms and Resolutions presented to the Board will have the required documents</p>	<p>Green</p>	<p>The Legal Department will reject any new Contract Request Forms or Resolutions that do not conform.</p> <p>The Legal Department will work with departments to ensure resolutions conform this goal</p> <p>The Legal Department will work with departments to ensure resolutions conform this goal</p>	<p>The contracts and resolutions will reflect the requirements of this goal.</p>	<p>Effective Immediately</p> <p>Effective Immediately</p> <p>Effective Immediately</p> <p>Start immediately and continue indefinitely.</p>

Legal Recommendations from Financial Audit						
Recommendation(s)	Benchmarks Summary of the status of the district's attainment of progress benchmarks contained in the Monitor's Report or established by the district.	Current Status	District Action(s) District's self-assessment of the implementation status of the recommendation	Evidence of Action Indicate where evidence can be found of the actions taken by the district.	Other Information	Final Date to Complete/Implement
<p>All MOAs and MOUs for collective bargaining units should be negotiated by a team including the Chief of HR, the Chief of Finance, Chief of Information, Management & Technology (IMT), or their designees. The negotiated agreement or contract should then be forwarded to legal counsel for a final review.</p> <p>Help support the management of district revenue and expenses.</p> <p>Recommendation #22</p> <p>The approval process should be ready for presentation to the executive cabinet by January 31, 2021</p> <p>The revised protocol for negotiating contracts shall be ready for implementation beginning February 2021.</p> <p>Artifacts may include attendance at negotiations, contracts, MOAs, and MOUs.</p>	<p>Negotiations facilitated by a cross-functional team and which is involved in and has knowledge of and input on the development of all agreements.</p>	<p>Blue</p>	<p>Plan drafted. Meetings held cross functionally and plan adhered to. See Staffing Reduction Plan.</p> <p>Plan drafted. Meetings held cross functionally and plan adhered to. See Staffing Reduction Plan.</p> <p>See also plan and goals for negotiations.</p>	<p>A Staffing Reduction Plan was created that stipulated adherence to CBA ratios and this was adhered to in the development of staffing templates.</p> <p>Negotiations Approach in RCSD</p> <p>The Office of Human Capital facilitates a Sr. Staff Relations Team weekly to ensure this work.</p> <p>Sr. Staff Relations Agendas & Minutes</p>		<p>By 1/31/2021</p> <p>Beginning 2/2021</p>
<p>RCSD Negotiating Team should be established by February 2021.</p> <p>All MOAs and MOUs for collective bargaining units should be negotiated by a team including the Chief of HR, the Chief of Finance, Chief of Information, Management & Technology (IMT), or their designees. The negotiated agreement or contract should then be forwarded to legal counsel for a final review.</p> <p>Recommendation #23</p> <p>The review of all MOAs and MOUs should occur as an agenda item for the executive cabinet, effectively immediately.</p>	<p>Negotiations facilitated by a cross-functional team and which is involved in and has knowledge of and input on the development of all agreements.</p>	<p>Blue</p>	<p>Plan drafted. Meetings held cross functionally and plan adhered to. See Staffing Reduction Plan.</p> <p>See also plan and goals for negotiations.</p>	<p>Negotiations Approach in RCSD</p> <p>The Office of Human Capital facilitates a Sr. Staff Relations Team weekly to ensure this work.</p> <p>Sr. Staff Relations Agendas & Minutes</p>		<p>by 2/2021</p> <p>Effective Immediately</p> <p>Effective Immediately</p> <p>Effective Immediately</p>

<p>All MOAs and MOUs related to any of the collective bargaining units should become an agenda item at the HR Committee of the Whole, effectively immediately.</p> <p>All MOAs and MOUs that have an impact on the teaching and learning process and the District finances should be presented to the cabinet and the Board for review, effective immediately.</p>					
<p>Effective immediately, the review of all MOAs and MOUs should occur as an agenda item for the executive cabinet. MOAs and MOUs related to any of the collective bargaining units should become an agenda item at the HR Committee of the Whole. This process should start with reviewing past agreements resulting in any financial obligation for the District.</p> <p>This will help with managing expenses Recommendation #24</p> <p>The review of all MOAs and MOUs should occur as an agenda item for the executive cabinet, effectively immediately.</p> <p>All MOAs and MOUs related to any of the collective bargaining units should become an agenda item at the HR Committee of the Whole, effectively immediately.</p> <p>All MOAs and MOUs that have an impact on the teaching and learning process and the District finances should be presented to the Board for discussion, effective immediately.</p> <p>All MOAs and MOUs should be negotiated by administrators selected by the Superintendent to serve on the Superintendent's negotiation team</p> <p>The State Monitor should attend or receive minutes from all RCSD negotiation meetings, effective immediately.</p>	<p>MOAs and MOUs related to any of the collective bargaining units should become an agenda item at the HR Committee of the Whole</p>	<p>Blue</p>	<p>At this time, the RCSD Negotiating Team is working to establish MOUs re collective bargaining units. Once these negotiations are complete, the review of the contract will be slated for discussion in the next available HR Committee meeting</p>	<p>The Office of Human Capital facilitates a Sr. Staff Relations Team weekly to ensure this work. Sr. Staff Relations Agendas & Minutes Negotiations Approach in RCSD</p>	<p>Effective Immediately</p> <p>Effective Immediately</p> <p>Effective Immediately</p> <p>Effective Immediately</p> <p>Effective Immediately</p>

Budget Development Recommendations from Financial Audit						
Recommendation(s)	Benchmarks Summary of the status of the district's attainment of progress benchmarks contained in the Monitor's Report or established by the district.	Current Status	District Action(s) District's self-assessment of the implementation status of the recommendation	Evidence of Action Indicate where evidence can be found of the actions taken by the district.	Other Information	Final Date to Complete/Implement
<p>Train school and district leaders on best practices in finance and budgeting, during the 21/22 school year.</p> <p>Require the proposed budget to reflect previous expenditures and do not allow all funding to be placed in one or two accounts for transferring throughout the year. This will help control the movement of money between budget codes after the budget has been approved and restrict the number of transfers that an administrator can request.</p> <p>Establish a Budget Transfer Policy. The policy shall include a standard operating procedure for budget transfers. The policy shall require transfers to be approved for appropriate amounts and approved at different administrative levels.</p> <p>Consolidate and upgrade the financial management systems, including training.</p> <p>Help support the management of district revenue and expenses. Recommendation #25</p> <p>An RCSD Budget Transfer Policy shall be approved by the Board no later than September 2021.</p> <p>Effective immediately, a report documenting all budget transfers shall be submitted to the Board and the State Monitor on a monthly basis at the Finance Committee meetings</p>	<p>-Develop a budget guide tool for stakeholders to use during the 21-22 budget season. -Provide training to stakeholders. -Record the training session so that it may be used as a resource to refer back to if questions arise.</p> <p>-Using trend analysis of budget code activity, all budget codes will be properly funded within the 21-22 budget.</p> <p>-CFO to Work with the Superintendent, the State Monitor, and the Chair of the Finance Committee to determine appropriate levels of approval for budget transfers. -Recommendations will be presented to the COW and approved by the BOE. -Policy will be implemented.</p> <p>-CFO to Work with the Superintendent, the State Monitor, and the Chair of the Finance Committee to determine appropriate levels of approval for budget transfers. -Recommendations will be presented to the COW and approved by the BOE. -Policy will be implemented.</p>	<p>Blue</p> <p>Green</p> <p>Blue</p> <p>Green</p> <p>Blue</p> <p>Blue</p>	<p>Training was held with all buildings and departments during the week of January 25th. Training sessions were recorded so that stakeholders could review on their own should they have any additional questions with regard to the budget process.</p> <p>Currently underway with the 21-22 budget development</p> <p>Budget transfer policy was developed and presented to the BOE for approval.</p> <p>Project is currently underway with a go-live date of 7/1/22.</p> <p>Budget Transfer Policy was presented to the BOE for approval in February, 2021.</p> <p>The Budget Transfer Report was presented to the BOE in December, 2020.</p>	<p>21.22 Budget Guide</p> <p>Budget Transfer Policy</p> <p>December, 2020 Finance Committee Packet</p>		<p>2021-22</p> <p>No later 9/2021</p> <p>Effectively Immediately</p>

<p>Update budget development processes and timelines to produce reasonably sound budget forecasts. The earlier start date will allow the District ample time to deliberate using historical data and trending analysis. The earlier start date will provide more time for stakeholder engagement in the budget development process.</p> <p>Recommendation #26</p> <p><i>The budget development process will begin in November of each year.</i></p> <p><i>Develop a multi-year schedule for the review of the alignment of departments, programs and initiatives with the strategic plan.</i></p> <p><i>Provide per-pupil allocations for each level of school for an agreed-upon group of expenditures.</i></p> <p>Effective October 2021, the administration will be provided with the following tools on a monthly basis to make school and department leaders more accountable for the funds being spent from their budgets:</p> <ul style="list-style-type: none"> ▪ Available Funds Report ▪ Budget Transfer Report ▪ Confirming Order Report ▪ Staffing Template ▪ Open PO Report ▪ Substitute Utilization Report ▪ Overtime and Regular Time Extended Report (bi-weekly) ▪ P-Card Utilization Report <p><i>State Monitor will also review the above-listed reports.</i></p>	<p>-Create Internal Budget Calendar -Distribute to stakeholders -Implement</p> <p>-Continue to work with Forecast5 on updating a multi-year financial plan.</p> <p>-CFO, Director of Budget, School Chiefs, and State Monitor to determine proper TAPU formula for instructional expenditures and non-instructional expenditures. -Formula to be included within the Budget Guide for reference. -Formula to be implemented by Budget Dept on budget templates.</p> <p>-Reports to be created as requested. -Determine how reports can be created in less than 5 hours per month. -Distribute reports to all stakeholders. -CFO or Director of Budget to provide training to stakeholders.</p>	<p>Blue Green</p> <p>Blue Green</p> <p>Blue Green</p> <p>Green</p>	<p>The budget process for the 21-22 fiscal year did begin in November 2020. However, as a result of the focus on returning students to in-person instruction, the process was rightfully delayed so that the priority was placed upon academics as opposed to finance.</p> <p>The CFO and Director of Budget will begin preparing for the 22-23 budget in August, 2021.</p> <p>The multi-year plan was created using agreed upon parameters recommended by consultants and accepted by the State Monitor and CFO. The plan continues to be updated regularly as variables become solidified in the budget process.</p> <p>The instructional TAPU was updated for 21-22. The non-instructional allocation needs to be developed as well. CFO and Director of Budget need to meet with the State Monitor and COO to determine the set amount formula.</p> <p>The CFO, Director of Budget, Controller, Director of Procurement, and Manager of Financial Reporting will work collaboratively with the State Monitor to accomplish this task by 10/21.</p>	<p>Internal Budget Calendar 21.22</p> <p>Multi-Year Forecast</p> <p>Budget Guide</p>	<p>Begin in November of each year</p> <p>Effective 10/2021</p>
<p>Update budget development processes and timelines to produce reasonably sound budget forecasts. The earlier start date will allow the District ample time to deliberate using historical data and trending analysis. The earlier start date will provide more time for stakeholder engagement in the budget development process. Utilize projections included in this plan to conduct trend analysis at a more granular level in each department and school. Help support the management of district revenue and expenses.</p> <p>Recommendation #27</p> <p><i>The budget development process will begin in November of each year.</i></p> <p><i>Develop a multi-year schedule for the review of the alignment of departments, programs, and initiatives with the strategic plan.</i></p> <p><i>Provide per-pupil allocations for each level of school for an agreed-upon group of expenditures.</i></p> <p>Effective immediately, administration will be provided access to the following tools on a monthly basis to make school and</p> <p>Department leaders more accountable for the funds being spent from their budgets:</p> <ul style="list-style-type: none"> ▪ Available Funds Report ▪ Budget Transfer Report ▪ Confirming Order Report ▪ Staffing Template ▪ Open PO Report ▪ Substitute Utilization Report ▪ Overtime and Regular Time Extended Report (bi-weekly) ▪ P-Card Utilization Report <p><i>State Monitor will also review the above-listed reports.</i></p>	<p>-Create Internal Budget Calendar -Distribute to stakeholders -Implement</p> <p>-Continue to work with Forecast5 on updating a multi-year financial plan.</p> <p>-CFO, Director of Budget, School Chiefs, and State Monitor to determine proper TAPU formula for instructional expenditures and non-instructional expenditures. -Formula to be included within the Budget Guide for reference. -Formula to be implemented by Budget Dept on budget templates.</p> <p>-Reports to be created as requested. -Determine how reports can be created in less than 5 hours per month. -Distribute reports to all stakeholders. -CFO or Director of Budget to provide training to stakeholders.</p>	<p>Blue Green</p> <p>Blue Green</p> <p>Blue Green</p> <p>Green</p>	<p>The budget process for the 21-22 fiscal year did begin in November 2020. However, as a result of the focus on returning students to in-person instruction, the process was rightfully delayed so that the priority was placed upon academics as opposed to finance.</p> <p>The CFO and Director of Budget will begin preparing for the 22-23 budget in August, 2021.</p> <p>The multi-year plan was created using agreed upon parameters recommended by consultants and accepted by the State Monitor and CFO. The plan continues to be updated regularly as variables become solidified in the budget process.</p> <p>The instructional TAPU was updated for 21-22. The non-instructional allocation needs to be developed as well. CFO and Director of Budget need to meet with the State Monitor and COO to determine the set amount formula.</p> <p>The CFO, Director of Budget, Controller, Director of Procurement, and Manager of Financial Reporting will work collaboratively with the State Monitor to accomplish this task by 10/21.</p>	<p>Internal Budget Calendar 21.22</p> <p>Multi-Year Forecast</p> <p>Budget Guide</p>	
<p>Budget codes must reflect intended expenditures. They are not intended to hold funds for future transfers to cover accounts that have not been budgeted. All accounts must be</p>	<p>-Using trend analysis of budget code activity, all budget codes will be properly funded within the 21-22 budget.</p>	<p>Green</p>	<p>This recommendation is being corrected as the 21-22 Budget is being developed.</p>		<p>By 6/1/2021</p> <p>By 7/1/2024</p> <p>By 7/1/2021</p> <p>By 7/2024</p>

reconciled to have a zero or positive balance at year-end. The District will transition all budget codes to the Uniform Code System by June 1, 2021. Recommendation #28 <i>All unused budget codes should be eliminated by July 1, 2024.</i> <i>The practice of recording negative dollar amounts in account codes should cease by July 1, 2021.</i> <i>The District will transition to the standard Uniform Code System, as documented by the New York State Comptroller's Office by July 2024.</i>	-Non-compliant/standard codes will be identified and corrected. -Non-compliant/standard codes will be identified and corrected. -Negative appropriations will be analyzed and eliminated during the 21.22 budget process. -Non-compliant/standard codes will be identified and corrected.	Green Green Green Green	The Uniform System of Account Codes is being standardized as the 21-22 budget is being created. Unused budget codes will be eliminated during the 21-22 budget development process. The usage of negative appropriations will be eliminated during the 21-22 budget development process. The Uniform System of Account Codes is being standardized as the 21-22 budget is being created.			
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Organization Structure and Internal Operational Efficiency Recommendations from Financial Audit

Recommendation(s)	Benchmarks Summary of the status of the district's attainment of progress benchmarks contained in the Monitor's Report or established by the district.	Current Status	District Action(s) District's self-assessment of the implementation status of the recommendation	Evidence of Action Indicate where evidence can be found of the actions taken by the district.	Other Information	Final Date to Complete/Implement
District administration and the Board should collaborate to develop and implement a process for regularly reviewing all District policies. This process should be established and implementation should start by January 1, 2021. Help support the management of district revenue and expenses. Recommendation #29 <i>Artifacts might include Board policies, agendas, policy review calendar</i>	<ul style="list-style-type: none"> The Policy Committee Chair will work with Board Staff and the remainder of the Board to establish a process for the regular update of Board Policies A Policy Update Committee will be formulated to conduct an overhaul of the Board's Policies 	Green	The 12-3-20 Policy Committee Meeting featured a presentation on the policy manual update protocol. The Board agreed to move forward with this protocol, which started formally on 1-13-21. Once the policies have been through this process, the Board will review in accordance with the Formulation, adoption and amendment of Policies Policy (Policy 2410) and the Policy Review and Evaluation Policy (Policy 2460)	See the attached Policy Manual Update Proposal Presentation (conducted on 12-3-20) Policy Update Proposal Presentation.pdf Policy Review Process Master Calendar Policy Review Process Master Calendar.pdf Policy Manual Update Projected Calendar Policy Manual Update Projected Calendar.pdf and the Criteria for policy analysis CRITERIA FOR POLICY ANALYSIS.pdf These documents are being utilized to facilitate Policy Update Process.		Start by 1/1/2021
Effective immediately , the District should initiate full implementation of Policy 6700R. Help support the management of district expenses. Recommendation #30 <i>Artifacts may include quarterly reports of contracts issued under \$35,000 shared with the Board.</i>	Board staff will work with the Legal Staff to ensure that the schedule of reporting is adhered to	Blue	The Board is receiving the quarterly reports in accordance to the following schedule: 1st Qtr. (July 1 - Sept 30): Mid-Nov; 2nd Qtr. (Oct 1 - Dec 31): Mid-Feb; 3rd Qtr. (Jan 1 - March 31): Mid-May; 4th Qtr. (Apr 1 - June 30): Mid-August The most recent report (Q1) was received on 12-28-20 In addition, these reports will be an agenda item at the Finance Committee meeting following the release of the reports so Board members may ask questions about the contracts.	See the attached Q1 Quarterly Report of Contracts for goods and services issued under \$35,000 Copy of 2020 12 26 (under \$35000) Contract Report.xlsx and designated funds documents 2020-2021 Q1 Contract Report - with Fund designation.pdf		Effective Immediately
Effective immediately , the District should initiate full implementation of Policy 6110R. Recommendation #31 <i>Artifacts might include evaluations of programs, asset maps.</i>	Existing policy will be reviewed and amendments will be presented to the Finance Committee for consideration. Amended policy will be presented to the BOE for approval.	Green	The Budget Policy 6110 has been amended to reflect the timing expectations of the program evaluation.			Effective Immediately
Effective immediately , the District should initiate full implementation of Policy 6700. This will help manage district expenses. Recommendation #32 <i>Artifacts might include a log of RFPs, public notices, bids, responses to bids, SOP for the bidding process.</i>	Policy 6700 will be reviewed for accuracy and compliance by the Director of Procurement, lead Contract Attorney, the CFO, and the State Monitor on an on-going basis.	Green	Weekly meetings to discuss contractual issues commenced in the Fall of 2020 between Attorney Adrian Neil and CFO. Commencing 1/11/21, weekly meetings will also now include State Monitor and Director of Procurement as additional attendees.			Effective Immediately
Effective by January 2021 , require, monitor, and enforce that all service providers document in the IEP Direct RS Service log all services provided and events preventing the delivery of services within 48 hours of delivery of service. Effective by January 2021 , develop and implement a process to effectively monitor related services provided and ensure related services are provided in accordance with student IEPs. Ensure all types of related services are monitored and document monitoring performed. Help support the management of district revenues. Recommendation #33 <i>Artifacts might include IEP reports, provider logs, school visitor's logs</i>	The Medicaid Department is working with the SPED & HC Team to address IEP related issues pertaining to IEP related service documenting IEP related services. Medicaid has designed reporting with the input of special education to help SPED related service directors identify compliance issues. SPED and Medicaid will work together as a team in confirming potential compliance issues. The data would help identify and confirm SPED IEP related service attendance issues.	Blue	Compliance issues that will be reviewed are the following: <ul style="list-style-type: none"> All IEP service must be documented in the related service log of IEP Direct IEP service and session notes must be entered within 2 school days All services must be electronically signed and include session notes Provider's caseload must align with the services attendance entered. Medicaid will provide Special Education with data on a monthly basis. SPED will identify Providers with a compliance issue. SPED will work with Medicaid to confirm data issues or request for additional data to support the compliance issues at hand. Once a compliance issue is confirmed communication by SPED will be shared with the provider and documented with the Executive of SPED. Providers with a second offense within one school year will result in a level one memo. Level one memo will address the issues at hand and will be sent to the provider by the Department of Human Capital. Copies of the memo will be placed in the provider's file. Providers will also be required to receive support from the SPED and/or Medicaid			Effective by 1/2021 Effective by 1/2021

			<p>Department to ensure the issue(s) will not re-occur.</p> <p>Providers who continue to have compliance issues will receive escalated memos from HCI. Memos will range from a level from level 1 to 4 memo, where additional compliance issues will have a memo sent to the provider addressing the issue. Copies of the memo will be placed in the employee's file. The SPED Department supervisor, School Principal, Union & Medicaid Compliance Officer will all be copied in on the memos sent.</p> <p>In addition to the above process, related service directors will pull random samples on a monthly basis to review the Special Education compliance issues. This will help ensure the data provided and IEPs are in compliance.</p>			
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Transportation Recommendations from Financial Audit Findings

Recommendation(s)	Benchmarks Summary of the status of the district's attainment of progress benchmarks contained in the Monitor's Report or established by the district.	Current Status	District Action(s) District's self-assessment of the implementation status of the recommendation	Evidence of Action Indicate where evidence can be found of the actions taken by the district.	Other Information	Final Date to Complete/Implement
<p>Acknowledging the District's need to cut costs, the District should continue efforts to negotiate for a more favorable contract with RTS.</p> <p>Recommendation #34</p> <p><i>Effective immediately, the administration shall negotiate a more favorable contract with the Rochester Transit System.</i></p>	<p>RCS D RFP process to be followed to request bids.</p> <p>Bids are to be received, reviewed, and awarded.</p>	<p>Green</p> <p>Green</p>	<p>A contract bid was received from Ontario Transportation. The contract provides the District with a reduction in transportation expenditures of \$4M. Awaiting execution of contract at present time.</p> <p>As the remaining transportation contracts come up for renewal, they will be reviewed as well.</p>			<p>Effective Immediately</p>
<p>Review the Managed Choice Policy for possible modification, restoration, or elimination.</p> <p>Recommendation #35</p> <p><i>Create a task force to review previous reports and analyze current outcomes by December 30, 2020.</i></p> <p><i>Survey parents to determine what they would need for their children to attend their neighborhood school and their involvement with managed choice, by March 15, 2021. Conduct virtual focus groups of parents to determine what they would need for their children to attend their neighborhood school and their involvement with managed choice by June 30, 2021.</i></p> <p><i>Find multiple strategies for meeting the needs of families identified through the survey by September 30, 2021.</i></p> <p><i>Create a report to present to the Board during a work session. A decision should be established to determine if the Managed Choice Policy should remain the same, be modified, or eliminated by January 31, 2022.</i></p>	<p>A Zone and Managed Choice Configuration Taskforce has been established. The Task Force will focus on developing processes and policies related to updating and maintaining the RCS D geographic and school zone configurations and a review the Managed Choice Policy.</p>	<p>Blue</p>	<p>In December information about the new Zone Configuration and Managed Choice Task Force was shared with District Leaders and Staff via email and through Leadership Link.</p> <p>District Leadership and Staff were invited to join the taskforce.</p> <p>The Inaugural meeting was held on January 28, 2021.</p>	<p>See attached meeting Agendas, Surveys, and recordings here.</p> <p>The reorganization of the Office of Human Capital, aligned resources to support each School Chief, creating a team consistent with Zone Offices.</p>		<p>By 12/30/2020</p> <p>By 6/30/2021</p> <p>By 9/30/2021</p> <p>By 1/31/2022</p>
<p>Effective immediately the District should initiate the following:</p> <p>1-A review of the services and accommodations written on IEPs, particularly the need for transportation.</p> <p>2-Consider renegotiating all contracts with transportation vendors.</p> <p>Help support the management of district expenses.</p> <p>Recommendation #36</p> <p><i>Artifacts might include contracts, monthly transportation reports, IEPs</i></p>	<p>Pursuant to the State Monitor's recommendation, all IEPs have been reviewed by Special Education services. All appropriate edits/adjustments completed.</p>	<p>Green</p> <p>Green</p>	<p>As annual reviews of IEPs come up, student's needs for special transportation will be reviewed to see if the need is still there or can the student use general student transportation without modifications or least restricted transportation.</p> <p>As the special needs student transportation contracts come up for renewal, the contracts will be reviewed and taken out to bid.</p>	<p>IEPs are reviewed during annual review meetings to see if the student still needs most restricted transportation arrangements.</p> <p>IEPs are now being reviewed by the Special Education Zone Director with the Associate Director whenever a more restricted accommodation for transportation is required per a CSE meeting.</p>		<p>Effective Immediately</p>
<p>Make sure there is adequate staff, well trained to manage the processes for enrollment and tuition at the charter schools.</p> <p>Make sure staff have the proper tools to manage records for tuition and enrollment at charter schools.</p> <p>Make sure there is alignment with the processes for enrollment and tuition for special education students at charter schools.</p> <p>Transition all food service responsibilities to charter schools.</p> <p>Confirm with SED to maximum enrollment allowed at each</p>	<p>Current processes will be reviewed to gain an understanding of operations.</p> <p>-Meet with SED Charter School specialists to learn best practices.</p> <p>Conduct training of Finance Department personnel as well as Special Education personnel on best practices.</p> <p>Develop a guidebook that may be used as a tool to train charter school personnel on RCS D expectations and processes.</p> <p>The Director of External Education and/or Deputy of Support Services will meet with the charter school administration to review the guidebook and set expectations.</p> <p>-RCS D personnel to write and obtain approval of charter/private/parochial</p>	<p>Green</p>	<p>The CFO is working diligently to identify adequate staff to assume responsibility for Charter School verification of enrollment, Special Education services provided, and reconciliation of tuition payments.</p> <p>In addition, the State Monitor, Deputy of Support Services, and CFO met with SED Charter School specialist, Mr. David Frank, to review best practices. A meeting date will be set with District stakeholders in early March 2021 to review best practices, develop SOPs and to move forward. Personnel will be identified to support this need on an on-going basis.</p> <p>We have been advised by Mr. Frank not to make any changes with regard to food services provided to charter schools at this time.</p>	<p>Enrollment summary reports are provided to the Finance Committee every other month.</p>		<p>By 9/2021</p>

Status:

New: Implementation completed; the school district has satisfactorily met the benchmark.

Modified: The district is on schedule to meet this benchmark.

Eliminated: The district has not met or will not meet this benchmark in the specified time.

Part C: Plan Modifications Requests

In this section, identify any revisions to the financial plan that were made during this reporting period.

Recommendations from General Fiscal Practices					
Activity	Current Status	Revision	Reason for Revision	Other Information / State Monitor's Response	Date Completed
<p>The Finance Department should review the Direct Pay list for reducing the expenditures allowable for Direct Pay. Progressive discipline should be implemented for staff members who violate protocols or policies for Direct Pay.</p> <p>Hold staff accountable for the proper use of the Concur system and P-Cards.</p> <p>This recommendation should improve the management of expenses. Recommendation #7</p> <p><i>A progressive discipline protocol should be established and shared with the cabinet for pending implementation by January 15, 2021.</i></p>	Yellow	<i>A progressive discipline protocol should be established and shared with the cabinet for pending implementation by March 15, 2021.</i>	The progressive discipline process is still being developed. Both the Controller and Director of Procurement became ill and were out for a significant amount of time. This matter is a priority and it is our intent to have the process defined by 2/26/2.		

Governance and Programmatic Decision Making Recommendations from Financial Audit					
Activity	Current Status	Revision	Reason for Revision	Other Information / State Monitor's Response	Date Completed
	Choose an item.				

Legal Recommendations from Financial Audit					
Activity	Current Status	Revision	Reason for Revision	Other Information / State Monitor's Response	Date Completed
	Choose an item.				

Budget Development Recommendations from Financial Audit					
Activity	Current Status	Revision	Reason for Revision	Other Information / State Monitor's Response	Date Completed
	Choose an item.				

Organization Structure and Internal Operational Efficiency Recommendations from Financial Audit					
Activity	Current Status	Revision	Reason for Revision	Other Information / State Monitor's Response	Date Completed
	Choose an item.				

Transportation Recommendations from Financial Audit Findings					
Activity	Current Status	Revision	Reason for Revision	Other Information / State Monitor's Response	Date Completed
	Choose an item.				

Part D: Violations of Financial Plan

In this section, identify any areas during the reporting period when the State Monitor found the district to be in violation of the plan and how this violation was resolved.

Date of Violation Notification	Violation Cited	District Response	Status of Violation