

Implementation Status Indicators To Be Used in Quarterly and Semi-Annual Reports

- 1 - Implementation completed: The school district has satisfactorily fulfilled this activity or – the specified activity ongoing and requires continued adherence.
- 2 - The district is on schedule to implement this recommendation.
- 3 - Implementation begun but behind schedule: The district has begun to implement the recommendation, but implementation is currently behind schedule.
- 4 - Implementation not yet begun: The district has not yet begun to implement this recommendation.
- 5 - Not Applicable: The recommendation was not expected to be in implementation status during the period of the report.

Governance and Pragmatic Decision Making

Recommendation	Status	Basis of Judgement	Other Information
Board meetings shall include the State Monitor and, with certain limited exceptions, the Superintendent (ongoing)	1	All meetings held have continued to include invitations to the Fiscal Monitor and Superintendent since this recommendation was made.	

Governance and Pragmatic Decision Making

Recommendation	Status	Basis of Judgement	Other Information
The Board of Education shall conduct annual performance reviews of the Superintendent in accordance with contractual provisions (ongoing)	1	The annual performance review of the Superintendent was extended via a memorandum of agreement between the BOE and superintendent to occur prior to the end of the 2020-2021 school year. Both the Board and the superintendent have participated in evaluation trainings to this end.	

Governance and Pragmatic Decision Making

Recommendation	Status	Basis of Judgement	Other Information
<p>The Board of Education should arrange for training to assist it in clarifying school board and administrative roles.</p>	<p>1</p>	<ul style="list-style-type: none"> • One new Board member has completed the required new member training. The other Board member completed their required new member training in March 2021. • The Board has participated in multiple trainings such as goal setting, superintendent evaluations and required fiscal training led by the Fiscal Monitor, Mr. Al Chase. • The Board on the whole has participated in conferences and meetings with the Nassau-Suffolk School Board Association, New York State School Board Association and the National School Board Association which has been deemed essential to the Board’s role in its development. • The Board is an active participant in conferences, meetings and trainings which strives to meet the needs of the Wyandanch Community and is scheduled to attend more trainings in the coming weeks and months ahead. 	

Governance and Pragmatic Decision Making

Recommendation	Status	Basis of Judgement	Other Information
The Board of Education should conduct meetings of its designated committees.	1	Committee meetings have begun and are regularly held inclusive of both district staff and community members. The committee meetings are well underway, and governed by a written agenda made available to the Superintendent and Committee members prior to the meetings. The meetings are comprised of applicable staff and community members	

Governance and Pragmatic Decision Making

Recommendation	Status	Basis of Judgement	Other Information
The BOE should avoid, wherever possible, the practice of “walk-in” board resolutions.	1	The Board of Education has not submitted any late-developing resolutions that require immediate action during this quarter.	

Budget Development

Recommendation	Status	Basis of Judgement	Other Information
<p>The District should consider both the short- and long-range goals of the school district in developing budgets.</p>	<p>1</p>	<p>The budget development process continued and updated budget amounts were established given increased state aid revision. The revised 2021-22 budget was analyzed critically for staffing additions for the various student and building needs of the district. Budget Discussions were held with the Superintendent’s Cabinet to review suggested updates. The revised budget was then presented to the board and the budget was adopted. Short-term goals include the Sewer Project implementation which is currently in progress. The long-range plans and goals to be addressed are the new facility for the district scholars from the Half Hollow Hills rental space which will be included in the 5-year financial plan.</p>	

Budget Development

Recommendation	Status	Basis of Judgement	Other Information
<p>The District shall consider having a number of budget meetings in Spanish and Haitian-Creole.</p>	<p>1</p>	<p>Utilizing the Translation Feature in Zoom, the district has provided budget meetings for interested community members in both Spanish and Haitian Creole. This feature, available through a partnership with NERIC BOCES, allows the district to add up to 9 language translations to a single zoom meeting. Participants choose what language they would like to hear upon joining the meeting. Participants choosing Spanish or Haitian Creole will only hear that language, not English. Budget Workshops were held: February 10th, March 10th, March 17th, and April 14th Translations were also available for the Ask Dr. T sessions and Budget Town Hall meetings.</p>	

Budget Development

Recommendation	Status	Basis of Judgement	Other Information
<p>The school district should ensure budget development continues to include community input.</p>	<p>1</p>	<p>The district has continued to value transparency and communication with the community by engaging all stakeholders with translated budget newsletters, translated town hall meetings, and regular updates on the district website and social media accounts. The community voice was heard and valued through these efforts, as well as the public budget workshops listed above. The survey tool, Polleverywhere.com and the zoom poll have been used to gather feedback from stakeholders.</p>	

Grants

Recommendation	Status	Basis of Judgement	Other Information
<p>The school district shall ensure that all grants are expended in conformance with grant requirements.</p>	<p>1</p>	<p>The District submits semi-annual reports that detail payroll expenditures and allowable expenditures to the NYSED Office of Innovation and School Reform. We regularly communicate with the Office of ESSA Funded Programs to ensure that our federal grants are aligned with allowable expenditures. FS10s, FS10As, and FS10Fs are submitted in a timely manner and in compliance with all Uniform Grants Guidance. The Business Official and the Superintendent’s cabinet are scheduled for a meeting to review policies and policies that are consistent with the UGG, Uniform Grants Guidance, manual such that the district is in full compliance.</p>	

Grants

Recommendation	Status	Basis of Judgement	Other Information
<p>The District should continue to explore all grant opportunities, to maximize funds from non-tax sources.</p>	<p>1</p>	<p>The district has recently submitted an application with 2 other districts for the My Brother’s Keeper Family & Community Engagement Program to maximize our application power. We prepared an application for the School Violence Prevention grant to bring in needed infrastructure upgrades and additional safety supports. We continue to utilize the assistance of a grant writer in applying for private and federal dollars. Grant office personnel receives continual updates from NYS Grants Gateway. In addition, we are presently exploring LTG Round 2 and The Refugee and New Comer Grants.</p>	

Treasury and Expenditure Controls

Recommendation	Status	Basis of Judgement	Other Information
<p>Maintain a comprehensive database to accurately track staff vacancies and the availability of specific budget lines to pay for the positions.</p>	<p>1</p>	<p>HR sends ongoing lists of new hires and vacancies to the business and technology offices. The board approved new salaries/hourly rates should be applied and steps and any overtime has been projected for year-end estimates. HR also coordinates with the Grants office to ensure accurate representation of grant-funded personnel.</p> <p>The Business Office is continually updating a staffing list, which was provided by the Monitor. It is set up by budget code and will be updated with the new hire lists from HR and the Grants office. The list is being continually monitored.</p>	

Treasury and Expenditure Controls

Recommendation	Status	Basis of Judgement	Other Information
Redact bank account numbers from statements provided to the Board or staff	1	This has been incorporated into the information submitted to the Board of Education in the package of monthly reports. This process has been implemented. The Business Official reviews and confirms all bank account numbers are redacted during the bank Reconciliation process	

Treasury and Expenditure Controls

Recommendation	Status	Basis of Judgement	Other Information
Explore regularly whether higher rates of return are available on interest-bearing accounts.	1	The rate of interest is being monitored regularly by the Business Official to ensure that the district receives the most favorable rate of return on all funds held in all interest-bearing accounts. The Treasurer has discussed with our Banking representatives from Chase Bank & HSBC and we are being offered the best rates they have available. The Business Official and the Treasurer will explore other banks for potential higher interest rates while ensuring that the district’s cash balances are always secured by collateral.	

Treasury and Expenditure Controls

Recommendation	Status	Basis of Judgement	Other Information
<p>Ensure the Business Office makes transfers among personnel budget lines as early in the fiscal year as possible.</p>	<p>2</p>	<p>Correctly aligning personnel was part of the foundational work and will not be required as frequently moving forward. The Business Office collaborated with HR while the 2022 budget was being built to ensure that all personnel was correctly encumbered. The Business Official continues to analyze the needed budget transfers across salary lines which requires additional funds and will be completed during the month of June prior to the year-end closing process.</p>	

Purchasing

Recommendation	Status	Basis of Judgement	Other Information
<p>Continue to impress upon all staff that confirming purchase orders will not be honored.</p>	<p>2</p>	<p>There have been continual communications sent out to all staff on the timely processing of requisitions to be converted to POs and thereby avoidance of any Confirming POs. Follow-up conversations, as well as written correspondence are being sent to departmental supervisors to provide explanations when confirming POs are found as cited by the Claims Auditor. The district has become more assertive in minimizing confirming POs from homeless and foster tuition bills that sometimes come one or more years after service is provided. A meeting is scheduled with the Claims Auditor, John Dennehy, CPA, to review their processes and judgement in determining the factors which creates confirming PO situation and the necessary mitigation factors.</p>	

Purchasing

Recommendation	Status	Basis of Judgement	Other Information
<p>Encumber tuitions, health services costs, and other large expenses as soon as it can be ascertained that an obligation exists.</p>	<p>2</p>	<p>The Special Education and Support Operations offices are working diligently to create and maintain a tracking process by which we can encumber funds in anticipation of foster, homeless, and special education tuition, as well as health and welfare costs. The Business Official has had conversation with the Director of Special Education and Special Education staff to plan for all known encumbrances for 2020-21 year-end. Additionally, a review of all previous encumbrances and review of locations for where Special Education students are currently receiving services and encumbrances will be established prior to June 30, 2021.</p>	

Purchasing

Recommendation	Status	Basis of Judgement	Other Information
Continue to ensure that backup personnel are up-to-date with current functions and ready to step in when called upon.	1	The Business Office has completed all cross training such that in the event of any staff is out, the appropriate staff member can facilitate the necessary function such that there is no lag in task completion. The Business Official will ensure that there is adequate coverage in the event that a staff member is out and there is no internal control violation with respect to segregation of duties while conforming to civil service rules.	

State Aid and Other Revenue

Recommendation	Status	Basis of Judgement	Other Information
Re-evaluate its current year revenue projections quarterly.	2	The Business Office is re-evaluating the current year revenue projections as information becomes available from NYS and state aid runs. All projections are being reflected in the monthly cash flow and Fund Balance Projections on an ongoing basis. This process is being reviewed on a weekly basis to ensure that expected revenues are received on a timely basis.	

State Aid and Other Revenue

Recommendation	Status	Basis of Judgement	Other Information
Obtain payment schedules for each of its PILOT payments to allow the district to accurately project its income from this source.	1	All the PILOT schedules have been received from the Town of Babylon and have been compiled and reviewed and are consistent with revenue projections for the 2020-21 year as well as 2021-22 school year.	

State Aid and Other Revenue

Recommendation	Status	Basis of Judgement	Other Information
Track data to be submitted to NYSED against previous years' submissions to determine reasonableness.	2	Data is being compared against prior years' NYSED submissions to ensure reasonableness in the current year's submission. A spreadsheet has been developed that provides a database for submissions and a mathematical comparison for each year. All variances have been explored and examined to ensure that projections are properly accounted for. Any unusual variance is examined and explained as the case warrants.	

State Aid and Other Revenue

Recommendation	Status	Basis of Judgement	Other Information
Make every effort to submit required information regarding student populations and expenditures on a timely basis to the NYS Education Department.	2	Required student population information and related expenditures are submitted to NYS Education Department to ensure compliance. The Support Operations office will continue to assist the business office in compiling data for submission.	

Other Items

Recommendation	Status	Basis of Judgement	Other Information
Utilize an outside party to undertake a comprehensive demographic study of student populations and projections for future growth. This will support planning for the future.	1	An enrollment projection study by Western Suffolk BOCES has been completed. The document was comprehensively utilized for future growth planning minimally for the 2021-2022 school year.	

Other Items

Recommendation	Status	Basis of Judgement	Other Information
Utilize any operational fund balance (surplus) to help address future shortfalls (including State Aid).	2	Expenditures are monitored on an ongoing basis for the purpose of cost containment measures, specifically as it pertained to the \$1.6M reduction in state aid. The district is currently considering available fund balance to address identified needs in the 2021-2022 budget. The surplus funds are being allocated to the various reserves to maximize the 4% unassigned fund balance requirement such that the district is not in violation of NYSED covenants.	

Long Term Planning and Debt

Recommendation	Status	Basis of Judgement	Other Information
<p>Have the Superintendent provide the BOE with analyses of estimated fund balances as well as recommendations for their use (each June).</p>	<p>2</p>	<p>The Superintendent has provided the BOE with analyses of Estimated Fund Balance beginning in October, on a cumulative basis from July 2020 through March 2021. During the month of May 2021, the Business Official in conjunction with review with the District Treasurer, proposals for reserves establishment will be discussed with the Superintendent and Cabinet to include the following reserves. TRS, ERS Unemployment, Worker’s compensation, compensated absences. The BOE will be provided with a schedule based upon the estimated ending 06/30/2021 fund balance with a reserve amount ‘not to exceed’ for each reserve category.</p>	

Long Term Planning and Debt

Recommendation	Status	Basis of Judgement	Other Information
Use a small portion of the fund balance to reduce future tax impacts. An assumption that this would occur has been incorporated into the long-range fiscal plan.	2	Wherever appropriate and agreed upon through discussions with the Superintendent, Fund Balance will be utilized to reduce future tax impact to the community in our long-range fiscal plan. This mitigation effort will reduce the tax burden to the community while keeping the tax levy impact fairly level.	

Long Term Planning and Debt

Recommendation	Status	Basis of Judgement	Other Information
Continue to plan for the future of its facilities, including the possibility of bonding.	2	Health and safety facilities enhancement or upgrades are being considered for the possibility of bonding and extending the payment terms, such that there is a stream of payments instead of a large single payment. The BOE has formed a Governmental/Community Relations Committee to garner support and engage a collective effort as it pertains to facilities planning.	

Long Term Planning and Debt

Recommendation	Status	Basis of Judgement	Other Information
Open negotiations for the extension of the Pre-K lease with Half Hollow Hills, until such time that new facilities within the Wyandanch UFSD can be established.	1	There are 2 years remaining on the existing lease with Half Hollow Hills and the district has been given “right of first refusal” as part of the lease agreement. This provides the district the opportunity to extend the current lease.	

Long Term Planning and Debt

Recommendation	Status	Basis of Judgement	Other Information
<p>Time the issuance of new debt to coincide with the retirement of currently-outstanding debt to minimize the impact on the tax base.</p>	<p>1</p>	<p>The issuance of new debt such as deficit financing of \$3.1M was timed to coincide with the extinguishing of the library bond which drops off in August 2021. In considering future bonding needs, the district will analyze the retirement of current debt before acquiring new debt to minimize the impact on community. The Business Official will discuss with the Superintendent the timing of new debt to coincide with the extinguishment of existing debt to ensure a smoothing of the debt service costs over future years.</p>	

Facilities and Transportation

Recommendation	Status	Basis of Judgement	Other Information
In light of circumstances created by the pandemic, ensure the Facilities Director has continued input into the budget-making process, particularly in regard to health and safety issues.	1	Given the pandemic, the Director of Facilities is aware of the budgetary needs for health and safety issues and protocols as put forth by NYSED and is planning accordingly. He remains an active participant in the budget development process.	

Facilities and Transportation

Recommendation	Status	Basis of Judgement	Other Information
Continue the services of its transportation consultant in the development of efficient and cost-effective bus routes.	1	The district is continuing its services with the Transportation Consultant to develop effective and cost-effective bus routes. The hybrid schedule has required a cyclical analysis of current bus routes to maintain efficiency and adherence with DOH and CDC guidelines.	

Internal Auditors

Recommendation	Status	Basis of Judgement	Other Information
Continue the services of the Internal Auditors to assist the Business Office in achieving greater operational efficiency.	1	The district is continuing to rely on the expertise of the Internal Auditors to assist the Business Office in achieving greater operational efficiencies. The Internal Auditors have selected areas of high-risk exposure to ensure that the district is in compliance and mitigation of loss exposure is minimized.	

Internal Auditors

Recommendation	Status	Basis of Judgement	Other Information
Determine areas to be reviewed by the Internal Auditors no later than November 30, 2020 to allow necessary analyses to be conducted during the 2020-21 school year.	2	The Internal Auditors have met with the Audit Committee and recommended the area of Payroll for the area of focus for the 2020-21 school year. The Internal Auditor is currently in process of issuance of the 2019-20 report and will then commence with the 2020-21 areas of focus to ensure district-wide compliance in the high-risk area of payroll.	

Long Range Fiscal Plan

Recommendation	Status	Basis of Judgement	Other Information
<p>Submit an updated five-year financial plan to the Monitor by September 1st each year. The financial plan will be balanced as to revenues and expenditures. This plan shall include statements of all estimated revenues and expenditures, including a cash flow plan.</p>	<p>2</p>	<p>The District will work collaboratively with the monitor to update the five-year financial plan, which will be submitted to the Monitor by September 1st each year for the next successive years. The plan will be balanced as to total revenues and total expenditures. The plan will also include statements of estimated revenues, expenditures and a cash flow plan. All pertinent analysis will be performed during the five-year plan presentation to the Fiscal Monitor.</p>	

Other Items – Wyandanch Public Library

Recommendation	Status	Basis of Judgement	Other Information
Borrowings for the Wyandanch Public Library should be undertaken separately from those of the school district, if possible – to provide transparency to the public.	2	To the extent possible, the Wyandanch Public Library borrowings will be undertaken separately, given any legal considerations, this process will provide the necessary transparency to the Wyandanch community. Notification was sent by Certified mail, return receipt and via email to President of Wyandanch Library informing them of their responsibility under a separate TAN, Tax Anticipation Note, based upon information requested by CMA, Capital Market Advisors.	

Other Items – Wyandanch Public Library

Recommendation	Status	Basis of Judgement	Other Information
<p>Per usual requirements for revenue anticipation loans, the library must demonstrate that the funding is required. The goal should be for the library to plan, so that these annual loans are no longer needed and the financial relationship of the two entities is more distinct, as is the case in other communities.</p>	<p>2</p>	<p>For any Tax Anticipation Notes, the Library will provide the necessary documentation to substantiate the need for such funding. This process will provide the appearance and evidence that the two entities are separate and distinct from each other. The Business Official has sent out notification to the President of the Wyandanch Library informing them of their responsibility.</p>	

Other Items – Wyandanch Public Library

Recommendation	Status	Basis of Judgement	Other Information
<p>Remittances for Library employee retirement payments should be made directly by the Library to the NYSLRS, rather than through the school district.</p>	<p>2</p>	<p>The library has not obtained their own ERS number to allow them to make the retirement payments directly to the NYSLRS. The district will continue to invoice them monthly until such time they get their own number. Earlier this month (May) , the library accountant stated that they are waiting for their own account number. However, we are still paying it and the library is reimbursing us for all funds expended on their behalf. The Business Official and the Treasurer will continue to receive updates on this ERS matter until full implementation.</p>	