

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 is 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 included invitations to the Fiscal Monitor and Superintendent since this recommendation was made.	

Monitor’s Response: Agreed. No meetings of the Board of Education have taken place which have excluded the Fiscal Monitor or Superintendent of Schools.

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 in Spring 2021	

Monitor’s Response: The Board of Education, on advice from counsel, moved the Superintendents’ evaluation back to the Spring of 2021 to allow it to better gauge performance during the current school year. Because Dr. Talbert was officially hired as Superintendent as of July 1, 2020, a performance evaluation in the Fall of 2020 would not have been effective. Status ‘1’ indicates that the Superintendents’ contract has been modified to reflect the recommendation, but the actual evaluation has not yet taken place.

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 will be taking their required new member training by the end of 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. 	

Monitor’s Response: This recommendation is still in the process of being implemented. While Board of Education members will have participated in required training, such activities as a full Board have been limited. Continued training clarifying school board and administrative roles is necessary and avenues for such training should be a priority.

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 have begun, and are 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	

Monitor’s Response: The Board of Education has vigorously complied with this recommendation. Numerous committees have met over the last several months and continue to do so on a regular basis. Committee leadership is not as diverse as it could be, with the same Board members dominating a number of committees. This is an ongoing activity that should continue to be a regular part of Board activities.

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 made meaningful progress in providing information to all Board members as it pertains to late-developing resolutions that require immediate action.	

Monitor’s Response: Agreed. Any late-developing resolutions have been shared and discussed with the full Board, and to the extent possible, reviewed with counsel at the Board table prior to being placed on the table for action.

Budget Development

Recommendation	Status	Basis of Judgement	Other Information
The District should consider both the short- and long-range goals of the school district in developing budgets.	1	A budget development worksheet was distributed to all applicable department heads and school building leaders to itemize professional development, curricular resources and materials for the 2021-2022 school year. Budget Discussions were held around curriculum and varied data sources to guide decision making. Short- and long-range goals have been discussed in ongoing budget meetings with principals and cabinet members.	

Monitor’s Response: This is an ongoing activity. Budget development for the 2021-22 is more comprehensive than in prior years, and reflects building administrator and department input. Although difficult due to the financial situation, the school district is attempting to incorporate long-term planning into its budget-making process, particularly in the area of Facilities.

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>2</p>	<p>Utilizing the Translation feature in Zoom, the district will provide 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.</p> <p>Budget Workshops have been scheduled for: February 10th, March 10th, March 17th, and April 14th</p>	

Monitor’s Response: On February 10th, the first of several scheduled 2021-22 budget workshops was held via Zoom, with the meeting being translated into both Spanish and Haitian-Creole to accommodate the diverse Wyandanch community. Due to the ongoing Covid-19 situation, it has not been possible to hold live meetings. It is hoped that the succeeding year will allow for in-person meetings, permitting for sessions geared specifically for the Latino and Haitian communities.

Budget Development

Recommendation	Status	Basis of Judgement	Other Information
The school district should ensure budget development continues to include community input.	2	The district will continue 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 will be heard and valued through these efforts, as well as the public budget workshops listed above.	

Monitor’s Response: The District has been transparent and inclusive in terms of involving the public. Again, Covid-19 has been an obstacle. Two items should be noted: It is still very early in the budget process as pertains to engaging stakeholder groups, and (2), the District has hired a full-service PR firm (Syntax) to assist it in community outreach.

Grants

Recommendation	Status	Basis of Judgement	Other Information
The school district shall ensure that all grants are expended in conformance with grant requirements.	1	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.	

Monitor’s Response: The Administration has been diligent about conforming to grant guidelines in the expenditure of funds. A copy of both State and Federal “Do’s and Don’ts“ has been shared with the Fiscal Monitor and reviewed with the Districts’ grants coordinator. Conversations with the Treasurer indicate grant reimbursement, wherever allowable, is occurring for interim periods, and that the District is availing itself of any funds that are available for draw-down.

Grants

Recommendation	Status	Basis of Judgement	Other Information
The District should continue to explore all grant opportunities, to maximize funds from non-tax sources.	1	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 are currently preparing 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.	

Monitor’s Response: This is an ongoing activity. The school district has, with the assistance of the outside grant writer, pursued a number of grant opportunities. The Fiscal Monitor will request a meeting with the grant writer to get a better sense of the strategies being used to seek out additional sources of grant monies from private and not-for-profit entities.

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. 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</p>	

Monitor’s Response: This is an ongoing activity, one which must be maintained on a regular, consistent basis, in order to be an effective tool in budgeting as well as in the monitoring of the District’s financial condition throughout the year. The status of this item may more properly be stated as ‘2’, as it remains to be determined whether the Business Office will perform the necessary updating that is critical as a check and balance with the Human Resources office.

<i>Recommendation</i>	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.	

Monitor’s Response: This corrective action has been fully implemented as a safeguard to unauthorized access to District bank accounts.

Recommendation	Status	Basis of Judgement	Other Information
Regularly explore 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.	

Monitor’s Response: This corrective action has been implemented. In a time where interest rates are at all-time lows, it is important that the school district look to obtain the best investment rates possible. This function is best performed by the Treasurer, as it is that individual who is responsible for banking and investments.

Recommendation	Status	Basis of Judgement	Other Information
Ensure the Business Office makes transfers among personnel budget lines as early in the fiscal year as possible.	2	This year was still a year of transition for the current Business Official and as such there was still some foundational work that needed to be completed. Correctly aligning personnel was part of that foundational work and will not be required as frequently moving forward. The Business Office is collaborating with HR while the 2021-22 budget is being built to ensure that all personnel are correctly encumbered.	

Monitor’s Response: This recommendation is on schedule. Because the budgeting techniques used a year ago in developing the current year budget were not optimal, and due to the fact that this recommendation was put forth in November 2020, it was not possible to take any action earlier in the fiscal year. Going forward, however, the use of a current staffing database, utilizing projected salaries, will greatly assist the District in minimizing salary budget transfers, as well as to allow the Business Office to take action on needed transfers earlier than in previous years.

Purchasing

Recommendation	Status	Basis of Judgement	Other Information
Continue to impress upon all staff that confirming purchase orders will not be honored.	2	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 had with staff when confirming POs are found. The district has become more aggressive in minimizing confirming POs from homeless and foster tuition bills that sometimes come one or more years after service is provided.	

Monitor’s Response: The District is on schedule with this recommendation. The recommendation has largely been implemented, but a few areas remain problematic, such as Special Education and other tuition bills. To his credit, the Director of Special Education has actively sought out the advice of the Monitor in dealing with these issues and together they have laid out a set of procedures and guidelines that should greatly assist in the District getting out in front of this issue.

The Business Office, under the guidance of the Superintendent, has formally notified all District parties that non-essential spending for the year has been stopped as of February. This action should greatly assist the Business Office in preparing for year-end closeouts of accounts.

Recommendation	Status	Basis of Judgement	Other Information
Encumber tuitions, health services costs, and other large expenses as soon as it can be ascertained that an obligation exists.	2	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.	

Monitor’s Response: The District is on schedule with this recommendation. The response is the same to that of the previous recommendation.

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 that any staff is out, the appropriate staff member can facilitate the necessary function such that there is no lag in task completion.	

Monitor’s Response: This is an ongoing activity. It is the Monitors’ understanding that cross-training, where practicable, has taken place and will be continued into the future. Such cross training in day-to-day operations is not only essential for the Business Office, but in the seamless operation of any centralized activity of the District.

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.	

Monitor’s Response: This is an ongoing activity. The situation with the current year State Aid, which experienced a significant change from the time of NYS budget passage to December 2020 demonstrates the importance of revenue and expense monitoring throughout the year. Such monitoring allows the District to be in a better position to adapt early in the process and therefore avoid potential revenue shortfalls or over-expenditures. The District Treasurer has been overseeing this activity.

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	The payment schedules were obtained from the Town of Babylon and are currently being compiled for each respective PILOT vendor with all of the payment schedules accounted for.	

Monitor’s Response: This recommendation has been implemented with regard to the overall PILOT totals receivable for future years, but it would be preferable that the District be provided with a payment schedule on each individual PILOT that makes up the total receivable. The status of this recommendation might be better stated as a ‘2’ due to the fact that the District has not yet been able to get the detailed documentation from the responsible municipality.

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.	

Monitor’s Response: This is an ongoing activity, for which staff stability and continuity is critical. Going forward, it will be necessary for the Business Office to submit required State Aid data (Forms A, F, etc. and ST-3) in a timely manner so that actuals may be compared against estimates and investigation into disparate data made. If necessary, corrections must be made in time for inclusion in SED databases.

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.	

Monitor’s Response: This is an ongoing activity, for which a response has been stated under the previous recommendation.

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 and submitted to the Superintendent’s Office for review before publication.	

Monitor’s Response: This recommendation has been implemented, and the school district is awaiting the final report from Western Suffolk BOCES. An up-to-date demographic study will better aid the school district in planning for its future student population and concomitant facilities requirements.

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.	

Monitor’s Response: This recommendation is being strongly considered as part of the development of the 2021-22 proposed budget. The application of fund balance is being considered for two purposes: (1) to reduce the impact of taxes on the community and, (2) to allow the District to carry out a needed sewer construction project. The use of fund balance must be considered in conjunction with the need to retain reserves for long-term planning.

Long Term Planning and Debt

Recommendation	Status	Basis of Judgement	Other Information
Have the Superintendent provide the BOE with analyses of estimated fund balances as well as recommendations for their use (each June).	2	The Superintendent has provided the BOE with analyses of Estimated Fund Balance beginning in October, on a cumulative basis from July – November. Beginning with the December analysis, recommendations for usage will be included through year end.	

Monitor’s Response: This recommendation works hand-in-hand with that of revenue and expense projections. As projections are made, they should be shared with the school board so that all parties are current with the latest financial status, and can plan accordingly. This is currently being done, and may be considered as an ongoing activity.

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.	

Monitor’s Response: As cited above, this recommendation is being strongly considered as part of the development of the 2021-22 school budget. It will also be considered as an action to be taken in the development of budgets for future years.

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.	

Monitor’s Response: The Board of Education and Administration recognize the need for a long-range facilities plan and upgrades to its buildings. The Fiscal Monitor has suggested the possibility of bonding, and this assumption is included in the long-range plan developed by the Monitor. In addition to the Governmental / Community Relations Committee, the Board has also sanctioned a Facilities Committee to investigate all possible routes for building upgrades.

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.	

Monitor’s Response: Given that contractual language between the two parties provides Wyandanch with the right of first refusal, this recommendation may be considered as completed. The school district is advised to remain vigilant as to any upcoming timelines involved in extending the lease.

Recommendation	Status	Basis of Judgement	Other Information
Time the issuance of new debt to coincide with the retirement of currently-outstanding debt to minimize the impact on the tax base.	1	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.	

Monitor’s Response: This will be an ongoing activity, and should continue to be a consideration in any facilities proposals that involve long-term debt. Timing any referendum appropriately will greatly assist in minimizing the potential tax impact on the community.

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 is an active participant in the budget development process.	

Monitor’s Response: The Facilities Director has been included in all aspects of budget development for the 2021-22 school year. The Business Office must ensure that this individual is included in any reviews prior to the finalization of the proposed budget.

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.	

Monitor’s Response: The District continues to engage the services of a transportation consultant who is familiar with the schools. As the District no longer has a full-time transportation supervisor, the Assistant to The Superintendent’s Office has assumed many of those duties without any fall-off in services.

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.	

Monitor’s Response: The school district has met with the internal auditors several times during the current school year and areas of review / investigation have been decided upon. The Fiscal Monitor has been a party to those discussions.

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.	

Monitor’s Response: See response to the previous item.

Long Range Fiscal Plan

Recommendation	Status	Basis of Judgement	Other Information
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.	2	The District will work collaboratively with the Monitor to update the five-year financial plan, which will be submitted to the Monitor by September 1 st each year for the 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.	

Monitor’s Response: The Business Office will need to be diligent in developing this plan, which will need to be rooted in the final approved budget for the 2021-22 school year. The Monitor will assist the District in this endeavor as requested.

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.	

Monitor’s Response: The Library is seeking to obtain the status of an independent entity, and if successful, would seek out its own borrowings. However, assuming the relationship remains in the current state, the District will notify the Library by April 2021 that it will seek to borrow money on the Library’s behalf in a separate borrowing, which will require a cash flow analysis to be provided by the Library. The Library has previously resisted the provision of any borrowing justification.

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.</p>	

Monitor’s Response: See response for previous recommendation.

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.</p>	

Monitor’s Response: The school district does not appear to have much leverage in this matter. NYSLRS continues to include Library employees on its annual billings. Until the Library obtains its own ERS client number, this issue will continue to be problematic. The status should probably better be considered as a ‘3’ or ‘4’, as implementation is not under the control of the District.

END