

**Guidance for Color Coding Recommendations In 2021–2022 Annual Reports**

Recommendation Completion Date	Blue	Green	Yellow (Potential Plan Violation)	Red (Plan Violation)	NA
Non-recurring activity required to be completed prior to March 31, 2022	Recommendation fully implemented by June 30, 2022			Recommendation not yet fully implemented by June 30, 2022	
Non-recurring activity required to be completed by June 30, 2022	Recommendation fully implemented by June 30, 2022		Significant progress made, but recommendation not yet implemented.	Little or no progress made to implement recommendation.	
Non-recurring activity required to be completed on or after July 1, 2022	Recommendation fully implemented by June 30, 2022	Recommendation projected to be fully implemented by due date.	Activity underway but not projected to be completed by due date	No significant actions taken during the 2021-2022 school year to implement the recommendation.	No activity was expected to occur during the 2021-2022 school year to implement the recommendation.
Non-recurring activity with no specific due date.	Recommendation fully implemented by June 30, 2022	Significant progress has been made towards full implementation of the recommendation.	Some progress has been made towards full implementation of the recommendation.	Little to no progress has been made towards implementation of the recommendation.	No activity was expected to occur during the 2021–2022 school year to implement the recommendation
Annual activity expected to be completed prior to March 31 each year		Recommendation fully implemented by June 30, 2022		Recommendation not fully implemented by June 30, 2022	
Annual activity expected to be completed between April 1 and June 30 each year or with no specific due date.		Recommendation fully implemented by June 30, 2022	Significant progress made, but recommendation not yet implemented	Little or no progress made to implement recommendation	
Activities that are expected to be completed more than once during a year (e.g., quarterly, monthly, weekly)		The activity was completed almost all of the time on-time during the year. (e.g., the district was required to submit 10 monthly reports by the first Friday of each month and 9 of the 10 reports were submitted on time.)	The activity was complete at least half of the time on time during the year. (e.g., the district was required to administer a districtwide ELA interim assessment each marking period and 2 of the 4 assessments were administered on time.)	The activity was complete less than half of the time on time during the year. (e.g., the district was expected to conduct 8 parent workshops between January and June and only 3 parent workshops were completed during that period).	

**Governance and Pragmatic Decision Making**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
Board of Education (BOE or “the board”) meetings shall include the State Monitor “the monitor” and, with certain limited exceptions, the Superintendent (the superintendent) (ongoing)		Since this recommendation was made, the monitor and Superintendent have been invited to these meetings.	<a href="#">June 22, 2022 Special Session Minutes</a> <a href="#">January 5, 2022 Special Session Minutes</a>

**Governance and Pragmatic Decision Making**

<b>Recommendation</b>	<b>Implementation of Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
The board shall conduct annual performance reviews of the superintendent in accordance with contractual provisions (ongoing)		The superintendent and BOE are in the process of closing out the results of the evaluation.	

**Governance and Pragmatic Decision Making**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
The board should arrange for training to assist it in clarifying the school board and administrative roles.		No collective BOE training has been confirmed for the 4 <sup>th</sup> quarter. Two BOE members have earned awards for leadership development training.	<a href="https://www.nyssba.org/">https://www.nyssba.org/</a>

**Governance and Pragmatic Decision Making**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
The board should conduct meetings of its designated committees.		Committee meetings have begun and are regularly held, inclusive of both district staff and community members. The meetings are governed by a written agenda provided to the superintendent and committee members prior to the meetings. The meetings are comprised of applicable staff and community members.	<a href="#">Policy Committee Meeting Agenda</a> <a href="#">Community Relations Committee Agenda</a> <a href="#">Nutrition Committee Agenda</a> <a href="#">Curriculum Committee Agenda</a> <a href="#">Personnel Committee Agenda</a>

**Governance and Pragmatic Decision Making**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
The BOE should avoid, wherever possible, the practice of “walk-in” board resolutions.		During this time, the board has made meaningful progress in providing information to all board members as it pertains to late-developing resolutions that require immediate action.	n/a

**Budget Development**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
The district should consider both the short- and long-range goals of the school district in developing budgets.		During the 4 <sup>th</sup> quarter, which aligned with the budget cycle, the district made significant progress developing and implementing short and long range financial plans.	<a href="https://www.wyandanch.k12.ny.us/domain/17">https://www.wyandanch.k12.ny.us/domain/17</a>

**Budget Development**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>The district shall consider having a number of budget meetings in Spanish and Haitian-Creole.</p>		<p>Utilizing the translation feature in Zoom, the district provided budget meetings for interested community members in both Spanish and Haitian Creole. The district has hired 3 Spanish speaking translators and 2 Haitian Creole speaking translators to assist with translating documents and providing Zoom translation services.</p>	<p><a href="#">Spanish Budget Presentation</a></p>



**Budget Development**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
The school district should ensure budget development continues to include community input.		The district conducted three public budget workshops on where community and BOE input were sought.	<a href="#">"Community Budget Talk" post on ParentSquare</a> <a href="https://www.wyandanch.k12.ny.us/domain/17">https://www.wyandanch.k12.ny.us/domain/17</a>

**Grants**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>The school district shall ensure that all grants are expended in conformance with grant requirements.</p>		<p>The district submits quarterly reports that detail payroll and allowable expenditures to the New York State Education Department’s (NYSED) Office of Innovation and School Reform. The district regularly communicates with the Office of ESSA Funded Programs to ensure that federal grants are aligned with allowable expenditures. FS-10s, FS-10-As, and FS-10-Fs are submitted timely and in compliance with the Uniform Grants Guidance.</p> <ul style="list-style-type: none"> <li>• As checks are drawn against the grant, the business office prepares the FS-25s</li> <li>• The grants administrator collaborates with the superintendent and her cabinet on both FS-10s and FS-10-As. After consensus is reached, the administrator reviews the statements with the monitor. Once approved by the monitor, the documents are submitted to NYSED along with his signed letter of support.</li> </ul>	<p><a href="#">Monitor Sign Off Letter</a>  <a href="#">Grant Funded Programs web page</a></p>

**Grants**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>The district should continue to explore all grant opportunities to maximize funds from non-tax sources.</p>		<p>The district has continued to partner with Western Suffolk Boards of Cooperative Educational Services (WSBOCES) on the multi-year My Brother’s Keeper Grant as well as a multi-year Pathways in Technology Early College High School (PTECH) consortium grant with Uniondale UFSD and the Freeport UFSD that was applied for and approved in Spring 2022.</p>	<p><a href="#">PTECH Consortium Activities</a></p>

**Treasury and Expenditure Controls**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
Maintain a comprehensive database to accurately track staff vacancies and the availability of specific budget lines to pay for the positions.		The District began the process of creating a database to track vacancies. However, staff turnover and illness impacted the implementation of this recommendation.	

**Treasury and Expenditure Controls**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>Redact bank account numbers from statements provided to the board or staff</p>		<p>This recommendation has been implemented.</p> <p>This has been incorporated into the information submitted to the board in the package of monthly reports. The board recently appointed a new treasurer. The treasurer was instructed to redact all bank account numbers from the Treasurer’s Report.</p> <p>No links can be provided. The public agenda does not include the bank statements. However, the sensitive data contained on the bank statements have been redacted.</p>	

**Treasury and Expenditure Controls**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
Explore regularly whether higher rates of return are available on interest-bearing accounts.		The district treasurer has been advised to monitor current market conditions for interest rates.	No link or document is available.

**Treasury and Expenditure Controls**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
Ensure the Business Office makes transfers among personnel budget lines as early in the fiscal year as possible.		The district hopes to mitigate budget transfers in the future by implementing better technical controls over positions and corresponding budget codes.	Agendas with budget transfers  (See Attachment 1)

**Purchasing**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>Continue to impress upon all staff that confirming purchase orders will not be honored.</p>		<p>This is a heavily audited and reported area that is common to all school districts. There have been continual communications sent out to all staff on the timely processing of requisitions and the need to communicate information effectively. Follow-up conversations and correspondence are addressed with staff when confirming purchase orders are created due to ineffective planning and poor communication.</p>	<p>This communication was handled through administrative meetings and budget planning. The only documentation that could be provided were the confirming purchase order audit reports which are provided to each applicable administrator.</p>



**Purchasing**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>Encumber tuition, health services costs, and other large expenses as soon as it can be ascertained that an obligation exists.</p>		<p>The Special Education and Support Operations offices continue to work diligently to create and maintain a tracking process by which the district can encumber funds in anticipation of foster, homeless, and special education tuition, as well as health and welfare costs. A consultant works closely with both departments to ensure all eligible expenses are filed with NYSED's STAC (System to Account for Children).</p>	

**Purchasing**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>Continue to ensure that backup personnel are up to date with current functions and ready to step in when called upon.</p>	<p>Not Implemented</p>	<p>The district will need to revisit this recommendation given the recent turnover in staff.</p> <p>The district had implemented cross training. However, with significant turnover impacting the district during the period in question, we will have reengaged this process with new staff.</p>	

**State Aid and Other Revenue**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>Reevaluate its current year revenue projections quarterly.</p>		<p>The Business Official has compiled historical revenue records and readily projects all revenues when needed. These projections include taxes, State aid, and all locally generated revenue.</p> <p>Revenue projections for the 2021-2022 school year were updated and presented publicly to the BOE.</p>	<p><a href="https://www.wyandanch.k12.ny.us/domain/17">https://www.wyandanch.k12.ny.us/domain/17</a></p> <p>The projections are available in the March 16<sup>th</sup> Board of Education presentation. A master spreadsheet is also maintained by the school business official that contains historical revenue and expenditure data.</p>

**State Aid and Other Revenue**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
Obtain payment schedules for each of its PILOT payments to allow the district to accurately project its income from this source.		The district has made repeated requests to the town assessor as well as the Industrial Development Agency (IDA). To date, the district has not received any data that can be incorporated into a budget tool.	Emails from Snyder to TOB and IDA  (See Attachment 2)

**State Aid and Other Revenue**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
Track data to be submitted to NYSED against previous years' submissions to determine reasonableness.		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 the proper accounting for projections.	As mentioned above, a master spreadsheet is maintained by the school business official. It is not a public document.

**State Aid and Other Revenue**

Recommendation	Implementation Status of Recommendation as of June 30, 2022	Short Explanation of Status	Links to Artifacts that Support Status Code
<p>Make every effort to submit required information regarding student populations and expenditures on a timely basis to the NYS Education Department.</p>		<p>Required student demographics and related expenditures are submitted to NYSED to ensure compliance. The Support Operations Office will continue to assist the Business Office in compiling data for submission. The business office has developed a system for the accurate completion and submission of financially related documents to NYSED. The financial ST-3 and all supplemental schedules, transparency, and audit reports were filed accurately and timely.</p> <p>The business official has a master schedule of deadlines and tasks. This is not a public document.</p> <p>In terms of reporting accuracy, the district's accounting system is used as the source document for all submissions. In terms of adjustments to the accounting system related to audit, which has been a source of submissions not agreeing to our system in the past, the school business official is aware that late revisions to our accounting system also involve revisions to the ST-3.</p>	

**Other Items**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
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.		WUFSD has worked with WSBOCES to complete and update an enrollment projection study 3 years in a row.	<a href="#">2020-21 Enrollment Study</a> <a href="#">2021-22 Enrollment Update</a>

**Other Items**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>Utilize any operational fund balance (surplus) to help address future shortfalls (including State Aid).</p>		<p>The district allocated its operating surplus to replenish depleted reserve and fund balance accounts. Future operating surpluses, to the extent they are realized, will be considered as funding sources for reserve funds and non-recurring expenses.</p> <p>The school business official maintains a full reconciliation of all fund balance and reserves that include their balances, rationales and potential use. This is not a public document.</p>	



**Long Term Planning and Debt**

Recommendation	Implementation Status of Recommendation as of June 30, 2022	Short Explanation of Status	Links to Artifacts that Support Status Code
<p>Have the superintendent provide the BOE with analyses of estimated fund balances as well as recommendations for their use (each June).</p>		<p>The superintendent has provided the Board with analyses of estimated fund balances beginning in October. Beginning with the December analysis, recommendations for usage were included.</p> <p>A 2021–2202 school year fund balance projection was provided to the BOE on January 28, 2022, and publicly presented on February 9, 2022. A detailed report of all fund balance and reserve accounts was provided to the BOE on February 4, 2022. The report included current balances, legal definitions, restrictions on use, funding restrictions and proposed funding rationales.</p> <p>The administration provided the Board of Education with fund balance and reserve funding rationale resolutions in June.</p>	

**Long Term Planning and Debt**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>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.</p>		<p>District leadership is engaged in discussions with the Board regarding appropriate fund levels for district reserves. When appropriate and agreed upon through these discussions, the district can designate operating surpluses and fund balance to reduce future taxes levied on the community.</p> <p>Through budget deliberations, the district elected to set the 2022–2023 tax levy at .80%. This is lower than what the tax cap calculation permitted, which is 1.42%. The significant increase in State aid that the district received permitted the district to lower the tax levy.</p>	<p><a href="https://www.wyandanch.k12.ny.us/domain/17">https://www.wyandanch.k12.ny.us/domain/17</a></p>

**Long Term Planning and Debt**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
Continue to plan for the future of its facilities, including the possibility of bonding.		The district retained a new architect who is currently assessing the infrastructure of the district. The plan is for the architect to present major facility needs and construction options to the district during the 2022-2023 school year	The facilities committee interviewed architects via Zoom on April 5, 2022, and selected a firm. On April 13, 2022, a new architect was appointed by the BOE. On April 28, 2022, the administration mailed the architect documentation for his review. This documentation included the Building Condition Survey and other documentation related to facility assessments. On May 5, 2022, the administration began contract negotiations with the architect. (See Attachment 3)

**Long Term Planning and Debt**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
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.		The lease was extended for a year with Half Hollow Hills. the new expiration date is June 30, 2024.	<a href="#">May Board Resolution</a>

**Long Term Planning and Debt**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<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>The issuance of new debt, such as deficit financing of \$3.1million, was timed to coincide with the extinguishing of the library bond, which was paid off in August 2021. In considering future bonding needs, the district has analyzed the retirement of current debt before acquiring new debt to minimize the impact on the community.</p> <p>The spreadsheet that projects the impact of future debt on the tax cap calculation is not a public document.</p>	

**Facilities and Transportation**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>In light of circumstances created by the pandemic, ensure the Facilities Director has continued input into the budget-making process, particularly regarding health and safety issues.</p>		<p>The new Director of Facilities has worked closely with the Business Official and other cabinet members to address health and safety issues and protocols, as put forth by NYSED, and planned accordingly. He is an active participant in the budget development process.</p>	

**Facilities and Transportation**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
Continue the services of its transportation consultant in the development of efficient and cost-effective bus routes.		The district continues to work with the transportation consultant to develop effective and cost-saving bus routes. The district has utilized the consultant to assist in afterschool transportation, as well as planning for summer transportation.	

**Internal Auditors**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
Continue the services of the Internal Auditors to assist the Business Office in achieving greater operational efficiency.		The internal audit function has been delayed. District leadership noted that internal auditor reports were not submitted to NYSED and are currently either in draft form or not approved by the BOE.	



**Internal Auditors**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>Determine areas to be reviewed by the Internal Auditors no later than November 30, 2020, to allow necessary analyses to be conducted during the 2020-2021 school year.</p>		<p>As noted above, the internal audit function has been delayed. The district anticipates completing this recommendation during the 2022-2023 school year.</p> <p>The district just recently came into possession of a draft internal audit risk assessment that spans this time period. We anticipate the Audit Committee accepting this report before 12/31/22.</p>	

**Long Range Fiscal Plan**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>Submit an updated five-year financial plan to the monitor by September 1st each year. The financial plan will be balanced into revenues and expenditures. This plan shall include statements of all estimated revenues and expenditures, including a cash flow plan.</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 1<sup>st</sup> 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. The district submitted a 5 year operating projection to the monitor and presented the plan in a public session.</p>	<p>The projections are available in the March 16<sup>th</sup> Board of Education presentation. A master spreadsheet is also maintained by the school business official that contains historical revenue and expenditure data. See the link above.</p>

**Other Items – Wyandanch Public Library**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>Borrowings for the Wyandanch Public Library (“the library”) should be undertaken separately from those of the school district, if possible – to provide transparency to the public.</p>		<p>To the extent possible given any legal considerations, the library borrowings will be undertaken separately. This process will provide the necessary transparency to the Wyandanch community.</p>	

**Other Items – Wyandanch Public Library**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<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>1</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 entities are separate and distinct. The district no longer undertakes revenue anticipation note borrowing for the library.</p>	

**Other Items – Wyandanch Public Library**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
Remittances for library employee retirement payments should be made directly by the library to the New York State and Local Retirement System (NYSLRS), rather than through the school district.		As of June 30, 2022, the district is still remitting the library's share of NYSLRS.	Recent billings (See Attachment 4)

**Additional recommendations from the Monitor:**

<b>Recommendation</b>	<b>Implementation Status of Recommendation as of June 30, 2022</b>	<b>Short Explanation of Status</b>	<b>Links to Artifacts that Support Status Code</b>
<p>The Business Office and Human Resources shall work together closely to ensure proper budgetary placement of District staff and to ensure that Payroll has sufficient information to correctly charge payroll expenses.</p>		<p>The administration met with both departments, and is designing a control form (referred to as a “Personnel Action Form”) that will provide for more consistency with coding staff payroll. In addition, the budgetary chart of accounts for payroll will be revised, edited and locked as of July 1, 2022. This will prevent erroneous coding issues. In connection with the Personnel Action Form and a new chart of accounts, staff budgeting information will be shared with personnel and payroll.</p>	<p>(See Attachment 5)</p>
<p>The administration shall ensure the compliant, efficient, and complete use of the ARP and CRRSA</p>		<p>As checks are drawn against the grant, the accountant prepares the</p>	

<p>funding within the designated timeframes.</p> <ul style="list-style-type: none"> <li>• By December 1, 2021, the District will establish a schedule for submitting FS-25 Requests for Funds for each approved grant program. The schedule for requesting funds will reflect actual and anticipated expenditures.</li> <li>• All budget amendments to adjust the planned use of funds will be provided to the Monitor for review and approval five (5) days prior to submission to NYSED.</li> <li>• Quarterly fiscal reports detailing encumbrance, expenditure, and liquidation of funds for each program will be provided to the Monitor for review five (5) days prior to the submission to NYSED for review by the Commissioner.</li> <li>• The District will complete FS-10-F Final Expenditure reports by the deadlines established by NYSED to ensure timely close-out of each respective grant program.</li> </ul>		<p>FS-25 for appropriate signature.</p> <p>The grants administrator continues to collaborate with the superintendent and her cabinet on the necessity and scope of FS-10-As. Once the FS-10-As are ready for the monitor’s review, the grant administrator schedules a meeting with the monitor to review and approve the FS-10-As before NYSED submission. The grants administrator forwards the monitor’s signed letter of support to NYSED staff along with the FS-10-As.</p> <p>The grants administrator will collaborate with the business office to gather all supporting documents regarding expenses of American Rescue Plan (ARP) and Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) funds in</p>	
--	--	---	--

		<p>anticipation of meeting with the monitor to review before NYSED submission.</p> <p>The grants administrator will collaborate with the business office to ensure the timely completion of each grant's FS-10-F.</p>	
<p>Beginning immediately, State Aid related and other financially related documents shall be filed accurately and on time, resulting in no delays in State Aid payments to the district.</p>		<p>The business office has developed a system for the accurate completion and submission of financially related documents to NYSED. The financial ST-3 and all supplemental schedules, transparency, and audit report were filed accurately and timely.</p>	
<p>The switch in Worker's Compensation from self-insured to an insured policy as of July 2021 will require effective monitoring and oversight. A quarterly review of expenditures by the Business Office shall occur to ensure that the policy-based plan is proving beneficial to the school district.</p>		<p>This review will be an ongoing process in collaboration with the Personnel Benefits Transaction Clerk and Business Official. Regular meetings are held with the Public Employer Risk Management Association, Inc, (PERMA) to discuss new claims as well as risk mitigation training</p>	



		<p>sessions. Claims that remain with the self-insured plan are administered and monitored by a third-party administrator. The district established a reserve fund to finance these older self-insured claims. In compliance with the accounting standards, the long-term liability of the reserve fund was established based upon an actuarial study performed by an outside public accounting firm.</p>	
<p>Upon approval of the annual update to the improvement plan by the Commissioner, the Board of Education and Administration shall make every reasonable effort (e.g., bargaining in good faith, providing timely responses to requests for information, avoiding canceling scheduled bargaining sessions without good cause, maintaining open lines of communication) to settle outstanding employee contract negotiations in the 2021-22 school year in order to ensure accurate budgets for the 2022-23 fiscal year and beyond.</p>		<p>The district is moving forward in good faith in meeting with the unions regarding collective bargaining agreements (CBAs). Meaningful proposals have been exchanged and discussions between the district’s legal counsel, BOE, and unions are ongoing. One CBA has been settled and another is close to settling. Negotiated contracts are aligned with the current</p>	

		year's budget as well as long-term fiscal plans.	
<p>The Board shall develop a policy under which a series of objective criteria are established to guide the Superintendent in determining whether a prospective employee is to be recommended to the Board for approval. Such policy shall have the goal of the Board rejecting recommended candidates only based upon cause. (Cause shall be defined as withholding approval for reason connected to the failure of the candidate to meet the qualifications of the position, conflicts of interest, or reasons connected to the candidate's moral character that would preclude him or her from working in a public-school setting). Personal or subjective considerations shall not be the basis for the Board's refusal to approve recommended candidates within the district.</p>		<p>A BOE Policy Committee meeting was held on February 28, 2022, to begin discussions and planning around the development of this policy. Work on this policy is ongoing.</p>	
<p>By January 31, 2022, the Board of Education shall set forth specific dates by which the following actions related to facility improvements shall take place:</p>		<p>The architect was appointed at the April 2022 board meeting. The new architect was provided with all related documentation to begin the development of a long-</p>	

<p>By TBD, the Board shall appoint an architect to decide on possible capital projects.</p> <p>By TBD, the Facilities Committee shall submit to the Board a long-term capital improvement plan.</p> <p>By TBD, the Board shall approve the plans as submitted or as amended by the Board.</p> <p>By TBD, if the Board has not identified other funds to implement the plan, the District shall set a date to place a bond issue before the voters.</p> <p>By TBD, the District shall implement the capital improvement plan.</p> <p>The dates set forth shall be acceptable to the Fiscal Monitor.</p>		term capital improvement plan.	
--	--	--------------------------------	--