

**Semi-Annual Report of the**  
**Wyandanch UFSD Fiscal Monitor**

**July 1 – December 31, 2020**

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**For the Period of July 1 – December 31, 2020**

Presented for review and comment is the first Semi-Annual Report of the Wyandanch UFSD Fiscal Monitor. This report covers the period of July 1, 2020 through December 31, 2020, and reflects the status of recommendations as contained in the Monitor's report to the Wyandanch Board of Education, dated November, 2020.

The recommendations stated in that report were presented to the Board of Education in early November and accepted by that body at its November business meeting, thus becoming the blueprint for future fiscally-related actions. Subsequently, the school district began to implement the recommendations, and has provided the Fiscal Monitor with the status of each recommendation as of December 31, 2020. The complete listing of recommendations, and the District's perceived status, is included in its Quarterly Report to the Fiscal Monitor, issued February 15, 2021. It is also reiterated here in its entirety.

**Organization of the Report**

This Semi-Annual Report reflects the view of the Fiscal Monitor as to the status of each of the recommendations first set forth in the report of November 2020. It is arranged in the following manner:

- each box represents an individual recommendation made by the Monitor, followed by a status indicator (a legend describing status indicators precedes the recommendation listing).
- an explanation, as provided by the District in its Quarterly Report for the period of October – December 2020 serves as its justification as to the status assigned by the Superintendent.
- following each recommendation is a statement ('Monitor's Response') which indicates either agreement or disagreement with the District's assigned status, as well as an explanation in support of my thinking.

As can be seen in the text, many of the recommendations, while having been implemented, are ongoing in nature, in that they address practices or procedures that should be followed as a part of ordinary business routines. They are not 'one and done'. These recommendations will be continuously monitored going forward.

**Processes**

The process used to support the Fiscal Monitors response is largely one of observation, followed in a number of cases by testing. Observations of the daily activities in the school district allow me to determine whether certain recommendations are being followed, and whether they are followed in a consistent manner. Secondly, in the case of finances, I am able to test the overall financial system to determine whether business practices (for example, Encumbrances) are taking place in a timely and accurate manner. Reports are run on a regular basis, allowing me to

gauge whether changing financial matters are being recognized and reported to the Board of Education as needed.

### **Overview of the Operational Status of the School District**

Overall, it is clearly evident that the operational status of the school district has improved over the last several months. Some major highlights follow.

The Board of Education has made very substantial progress in terms of setting up committees to focus on a number of areas of concern, such as facilities, policy, curriculum and community relations, to name a few, and meetings of these committees have been ongoing with regularity.

The administration, under the guidance of the Superintendent, makes it a point to have all Cabinet members included in meetings, even when those meetings may seem to not directly affect certain offices. This promotes a sense of 'global awareness' among the Cabinet which is necessary to developing a well-run, efficient operation.

The Business Office has begun to be more forward-thinking in terms of looking at year-end conditions and long-term planning, whereas it previously was pre-occupied with simply managing the day-to-day operations. There is still some way to go, but their actions represent a significant start.

Administrative offices are more in tune with considering how their actions effect the Business Office and the overall financial picture of the school district. More specifically, the offices understand how there is a need to have the Business Office in the loop in terms of issues, that while academic in nature, may have significant impact on the finances of the District and the ability to plan ahead for those issues.

### **Specific Findings and Recommendations**

The specific findings and recommendations to the school district, along with the reported status from the District, and Monitor's response, is included in the following pages.

### **Contracts Entered Into By the School District**

A listing of all the contracts between Wyandanch UFSD and outside parties is enclosed, following the Recommendations and Status section of this report.

### **Conclusions and Next Steps**

The Wyandanch UFSD has been able to address, in one form or another, each of the recommendations set forth in the Fiscal Monitor's Report from December 2020. A number of those recommendations concern issues, that while addressed, continue to have a need to be closely watched and be maintained as essential business or operational practices going forward.

It is likely, in the cases where a recommendation involves data collection or record maintenance, that current efforts will be expanded to included additional data that may assist the District in its budgeting or financial practices. For example, the staffing listing may be expanded to include such information as health insurance status or retirement system affiliation of the individual,

which would aid the Business Office in its budget development process, and provide a cross-check with estimates in the Human Resources Office.

I want to thank the Board of Education, Superintendent and administrative personnel of the Wyandanch Schools for their continued cooperation and assistance to me.

I am available to discuss this report at any time.