

~~Implementation~~

~~-AIR~~

- 1 - Implementation completed: The school district has satisfactorily fulfilled this activity- the specified activities 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.

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B	S	Bif	D
The Board of Education should conduct meetings of its designated committees.	1	Committee meetings have begun and 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	Ifn

M 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.

B	S	Bif	D
The BOE should avoid, wherever possible, the practice of “walkin” board resolutions.	1	The Board of Education has made meaningful progress in providing	Ifn

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<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 6 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>	

M On February 10th, the first of several scheduled 2021 budget workshops was held via Zoom, with meeting being translated into both Spanish and Haitian Creole to accommodate the diverse Wyandanch community. Due to the ongoing Covid19 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

R	S	Details	D
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.	

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The District has been transparent and inclusive. 2 (a)4 (s ()Tj (nue)4 (e)-6 (r)3 (s))4 (ms)-1 (t)-2 of updnueder

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Gr	1	Bi	Inf
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

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Item

Item	Priority	Description	Impact
<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 by year end estimates. HR also coordinates with the grants office to ensure accurate representation of granted personnel. The Business Office is continually updating a staffing list, which was provided by the Monitor. It is setup by budget code and will be updated with the new hire lists from HR and the grants office.</p>	

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This is an ongoing activity, on a basis, in order to be maintained on a regular basis. This is 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.

R	I	B	D
Ensure the Business Office makes transfers among personnel budget lines as early in 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.	

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This recommendation is on schedule. Because the budgeting for 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.

	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.	
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.	

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The District is on schedule with this recommendation. The recommendations have 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 essential spending for the year has been stopped as of February. This action should greatly assist the Business Office in preparing for end closeouts of accounts.

B	S	Bif	D
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 office 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.	

M recommendation.

The District is on schedule with this recommendation. The res

B	S	Bif	D
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, one appropriate staff member can facilitate the necessary function such that there is no lag in task completion.	

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taken place and will be continued into the future. Such cross training to day-operations is not only essential for the Business Office, but in the seamless operation of any centralized activity of the District.

This is an ongoing activity, which the Monitor will be understanding the

Item	Re	Estimated	Amount
Re-evaluate its current tax rate of 647.70			

6A.1.1

R	S	Findings	D Item
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.	

M is an ongoing activity, for which a response has been stated under the previous recommendation.

6A.1.2

R	S	Findings	D Item
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.	

M is 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.

Item

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 2022 budget.	

This recommendation is being strongly considered as part of the development of the 2022 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.

Item

Have the Superintendent provide the BOE with analyses of estimated fund balances 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 usage will be included through year end.	

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.

Legend

R	S	Bi	D
			Inf
Use a small portion of the fund balance to reduce future tax impacts. An assumption that this would occur has been incorporated into the longrange 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 longrange fiscal plan.	

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As cited above, this is being strongly considered

2021-22 school budget will also be considered as an action to be taken in the development of budgets for future years.

R	S	Bi	D
			Inf
Continue to plan for the future of its facilities, including the possibility of bonding.	2	Health and safety facilities enhancement or upgrades 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.	

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The Board of Education and Administration recognize the need for

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.

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Item	Priority	Description	Impact
Open negotiations for the extension of the PreK 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.	

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Given that contractual language between the two parties provides for a right of first refusal, this recommendation may be considered as completed. The school is advised to remain vigilant as to any upcoming timelines involved in extending the lease.

Item	Priority	Description	Impact
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. Considering future bonding needs, the District will analyze the retirement of current debt before acquiring new debt to minimize the impact on community.	

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This will be an ongoing activity, and should continue to be a component of long-term debt. Timing any referendum appropriately will greatly assist in minimizing the potential tax impact on the community.

<p>F</p>	<p>B</p>	<p>B</p>	<p>D</p>
<p>In light of circumstances created by the pandemic, ensure the Facilities Director h continued input into the budgetaking process, particularly in regard to health ar safety issues.</p>	<p></p>	<p>Giv (ta)-ET Q qGiv (ta)-E99 0.481 re f 350.76 524.28</p>	<p></p>

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I	S	Findings	D
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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.	

M 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.

I	S	Findings	D
			I
Determine areas to be reviewed by the Internal Auditors no later than November 30, 2020 to allow necessary analyses to be conducted during the 2021 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 2021 school year.	

M See response to the previous item.

R	S	Findings	D Item
<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 with 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>	

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See response for previous recommendation

R	S	Findings	D Item
<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.</p>	