

Wyandanch Union Free School District –May, 2021
Quarterly Report for January 2021-

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
<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 beehi08 438.96 Tm [(a)1D61 (c)-1 (hool)1(c)-1 (m1 (at)r)-2 	

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Budget Development

Recommendation

Status

Basis of Judgement

**Other
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Budget Development

Recommendation	Status	Basis of Judgement	Other Information
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The school district should ensure budget development continues to include community input.

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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 though these

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Grants

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

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>	

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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	

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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.	

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Other Items

Recommendation

Status

Basis of Judgement

**Other
Information**

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 po (tie)l 0.001 Tc -0.008 fto47.762 - (s)1 (s)iBDC Q 12 -	

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.	

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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	

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	

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
Remittances for Library employee retirement payments should be made directly by the Library to the NYSLRS, rather than through the school district.	2	The	