

2022–2023 School Year Annual Plan Update: Recommendations for Implementation

Recommendation Number	Specific Text of Recommendation	Recommendation Type (Current, Modified, New)	Evidence of Implementation to be Submitted by District
1	<p>By February 2023, the business administrator shall offer budgetary guidance to principals and administrators to ensure that their budgets are developed, monitored, and adjusted to maximize allocations in best interests of students and corresponding with district goals. All administrators shall monitor their budgets during the year to ensure funds are spent for the purposes involved.</p> <p>Rationale for recommendation: To fulfill the NYS philosophy of school-based budgeting.</p>	New	Proposed budgets shall demonstrate that allocations requested best serve student needs. Actual expenditures shall show the responsible use of funds provided.
2	<p>By May 2023, there shall be a full and accurate accounting for each and every scholarship account held by the school district.</p> <p>Rationale for Recommendation: There appears to be a lack of certainty as to the amounts available in each individual scholarship account. The correction process shall begin immediately so that there is no confusion as to scholarship balances available for distribution to scholars for June 2023.</p>	New	Each scholarship account held by the districts shall reflect an accurate balance and distribution of earned interest. Such amounts available shall be reported to the donor annually and prior to any distributions being made.
3	The school board should conduct a review of legal expenses, with a focus on seeking ways to keep costs in check.	New	Findings submitted to Board /Superintendent with recommendations for containing legal costs.

	Rationale for Recommendation: Legal expenses have increased exponentially during the last few years.		
4	<p>By March 1, 2023, the school district shall institute a more effective and efficient claims auditing and payment process that has been approved by the Fiscal Monitor.</p> <p>Rationale for Recommendation: The district needs to avoid late payments to vendors and the subsequent closure of certain credit accounts, which have adversely affected district operations.</p>	New	A greater percentage of payments to vendors will occur within a thirty-day period. Accounts on credit, such as Home Depot, Lowes, and gas card accounts will not be suspended due to lack of timely payment.
	<i>PREVIOUS RECOMMENDATIONS – Outstanding or Not Fully Implemented</i>		
5	The district shall continue to work with the Wyandanch Public Library to settle outstanding disputes regarding funds owed to the district, and encourage the library to take steps necessary for that entity to obtain its own ERS client number and reporting system.		The school district and library will arrive at an agreement regarding outstanding amounts, and the library will show current evidence of having pursued acquisition of its own ERS reporting number.
6	Beginning immediately, the Business and Human Resources offices shall work together to assure proper budgetary placement of District staff, to ensure that Payroll has sufficient information to correctly charge payroll expenses. Additionally, a single page listing of all personnel, and their respective positions, shall be developed for each school.	Current – originally stated in November 2021.	The mis-coding of personnel expenditures will be minimized, and will be reflected on the monthly Budget Status Report.

	Rationale for Recommendation: Procedures were discussed at a meeting in the spring of 2022 but no actions were initiated, and as a result, the 2022-23 school year budget coding contained numerous expenditure errors which could have been avoided.	Modification / addition to above.	
7	<p>By January 31, 2023, the Board of Education shall set forth specific dates, approved by the Fiscal Monitor, by which the following actions related to facility improvements shall take place:</p> <ul style="list-style-type: none"> • By mm/dd/yyyy, the Board shall appoint an architect to make a determination of possible capital projects. (Completed) • By mm/dd/yyyy, the Facilities Committee shall submit to the Board a long-term capital improvement plan. • By mm/dd/yyyy, the Board shall approve the plans as submitted or as amended by the Board. • By mm/dd/yyyy, 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. • By mm/dd/yyyy, the District shall implement the capital improvement plan. <p>Rationale for Recommendation: An architect has been engaged; however, other milestones have not been addressed. The Facilities Committee has been hampered by a lack of</p>	Current – originally stated in November 2021.	<p>-Milestone dates shall be established by January 31, 2023.</p> <p>-A long-term capital improvement plan shall be approved by the Board within a specific timeline.</p> <p>-A bond issue shall be placed on the ballot or funds identified to implement the plan in accordance with a specified timeline.</p>

	direction. It is incumbent that the committee leadership re-institute meetings immediately so that specific goal dates can be established.		
8	<p>By December 15th annually, the Board of Education must submit written evidence that the Board has fulfilled its obligations pursuant to the Superintendent's contract by meeting with the Superintendent and conducting annual performance reviews and goal-setting meetings.</p> <p>Rational for Recommendation: This recommendation was not implemented as required in the 2021-22 school year plan update. The due dates were changed by mutual agreement for the evaluation for the 2020-21 school year, but to date, the evaluation has not been finalized due to a lack of agreement between the Superintendent and BOE. Additionally, the Superintendent's evaluation for the 2021-22 school year is in need of finalization.</p>	Modified - originally stated in the December 2020 report.	Completed evaluation signed by both parties (Superintendent and Board President).
9	The district shall continue to ensure the timeliness of budget transfers.		The timeliness of budget transfers will be evidenced by a minimizing of the number of accounts with negative balances throughout the fiscal year.
10	<p>The district shall provide sufficient cross-training of staff to ensure tasks do not go undone due to vacancies, absences, etc.</p> <p>Rational for Recommendation: During the past year there has been substantial turnover in the Business Office, resulting in vacant positions</p>		Cross-training will be evidenced through a demonstrated ability to prioritize and carry out tasks which may carry specific deadlines or due dates.

	<p>which could not immediately be filled. This, in turn, created difficulties in getting all necessary work done timely. While existing staff cannot be expected to step in and cover all duties of those unfilled positions, cross-training will assist in getting the most vital tasks accomplished as necessary.</p> <p>The Business Office deserves commendations for issuing payroll with a minimum of difficulties during an extended absence in that area.</p>		
11	<p>By March 1, 2023 the district shall either obtain from the Town of Babylon detailed schedules of Payments In Lieu of Taxes (PILOT) or provide to the Fiscal Monitor satisfactory evidence of the district's efforts to obtain such schedules.</p> <p>Rationale for Recommendation: Detailed PILOT schedules are vital to the projections of future tax levy needs. The school district must know when individual PILOTS will cease in order to project tax levy needs with the most accuracy. This has largely been a problem on the Town's end, but the school district will need to be persistent in this request.</p>		<p>Detailed PILOT schedules will be obtained from the Town of Babylon and be utilized in future budget projections. Alternatively, written correspondence with the Town of Babylon shall be provided to the Fiscal Monitor demonstrating good faith efforts to obtain the PILOT information.</p>
12	<p>By January 31, 2023, the district shall carry out the internal audit function mission and obtain timely reports from the auditors.</p> <p>Rationale for Recommendation: The district's internal auditors have not issued either a comprehensive risk assessment or specific</p>		<p>The district internal auditors will issue an updated risk assessment by no later than January 31, 2023.</p>

	<p>functional area analysis in some time. School districts depend on these assessments to gauge the inherent risks in various aspects of their operation and therefore need such independent reviews for the purpose of improving operations.</p>		
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