



Implementation Status Indicators To Be Used in Quarterly and SemiAnnual Reports

- 1 - Implementation completed: The Wyandanch Union Free School District (“The District”) has satisfactorily fulfilled this activity or – the specified activity 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.

Governance and Pragmatic Decision Making

Recommendation	Status	Basis of Judgement	Other Information
Board of Education (“the Board”) meetings shall include the State Monitor and, with certain limited exceptions, the Superintendent (ongoing)	1	Meetings held during this period have included invitations to the Fiscal Monitor and Superintendent since this recommendation was made	

Governance and Pragmatic Decision Making  
Recommendation                      Status

Basis of Judgement

Governance and Pragmatic Decision Making

Recommendation	Status	Basis of Judgement	Other Information
The BOE should avoid,			

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Budget Development

Recommendation	Status	Basis of Judgement	Other Information
<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 provided budget meetings for interested community members in both Spanish and Haitian Creole. This feature, available through a partnership with the Northeastern Regional Information Center Boards of Cooperative Educational Services (NERIC BOCES), allows the district to add up to 9 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. All supporting documents posted on the district website are available in Spanish.</p>	



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 grant requirements.

1

The District submits semi-

- The grants administrator collaborates with the



## Treasury and Expenditure Controls

Treasury and Expenditure Controls

Recommendation	Status	Basis of Judgement	Other Information
Redact bank account numbers from statements provided to the Board or staff	1	This has been incorporated into the information submitted to the Board in the package of monthly reports. This process has been implemented.	

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 Treasurer to ensure that the District receives the most favorable rate of return on all funds held in all interest-bearing accounts.	

Treasury and Expenditure Controls

Recommendation	Status	Basis of Judgement	Other Information
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Ensure the Business Office makes transfers among personnel budget lines as early in the fiscal year as possible.

2

The administration met with both departments and we are 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 7/1/2014.

Purchasing

Recommendation	Status	Basis of Judgement	Other Information
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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	Cross training has been implemented. The viability and effectiveness of this cross training, should it ever be needed, is being assessed by the new Business Official.	

State Aid and Other Revenue

Recommendation	Status	Basis of Judgement	Other Information
Re-evaluate its current year revenue projections quarterly.	1	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.	



State Aid and Other Revenue

Recommendation	Status	Basis of Judgement	Other Information
<p>Make every effort to submit required information regarding student populations and expenditures on a timely basis to the NYS Education Department.</p>	<p>1</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 report were filed accurately and timely.</p>	

Other Items

Recommendation	Status	Basis of Judgement	Other Information
<p>Utilize an outside party to undertake a comprehensive demographic study of student populations and projections for future growth. This will support planning for</p>			





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.	1	The administration is engaged in discussions with the Board regarding appropriate funding 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.	

Recommendation	Status	Basis of Judgement	Other Information
Continue to plan for the future of its facilities, including the possibility of bonding.	1	Health and safety and facility upgrades are being considered for the possibility of bonding. The tax levy implication of such bonding activity has also been projected by the new Business Official. The Board has formed a Facilities Committee and authorized a Request for Proposal for a new District architect. The Facilities Committee has met and will continue to meet on this topic going forward. The Board and Facilities Committee will garner support and engage in a collective effort as it pertains to facilities planning. The district has also leveraged Federal ARP and CRRSA monies to fund much needed facility repairs that were time-sensitive and could not wait for lengthy bond approvals.	

Long Term Planning and Debt

Recommendation	Status	Basis of Judgement	Other Information
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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.

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There are two years remaining on the existing lease with Half Hollow Hills, and the District has received an offer to extend the lease. received ended 114.244 Tc 0.004 Tw 11 969.72

Facilities and Transportation

Recommendation	Status	Basis of Judgement	Other Information
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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.

1

The new Director of Facilities has worked closely with the Business Official and other cabinet members

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.	

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Recommendation	Status	Basis of Judgement	Other Information
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Long Range Fiscal Plan

Recommendation	Status	Basis of Judgement	Other Information
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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.</p>	

Recommendation	Status	Basis of Judgement	Other Information
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