## Guidance for Color Coding Recommendations In 2021–2022 Annual Reports

| Recommendation Completion Date | Blue | Green | Yellow (Potential Plan Violation) | Red (Plan Violation) | NA |
|---|---|---|---|---|---|
| Non-recurring activity required to be completed prior to March 31, 2022 | Recommendation fully implemented by June 30, 2022 | | | Recommendation not yet fully implemented by June 30, 2022 | |
| Non-recurring activity required to be completed by June 30, 2022 | Recommendation fully implemented by June 30, 2022 | | Significant progress made, but recommendation not yet implemented. | Little or no progress made to implement recommendation. | |
| Non-recurring activity required to be completed on or after July 1, 2022 | Recommendation fully implemented by June 30, 2022 | Recommendation projected to be fully implemented by due date. | Activity underway but not projected to be completed by due date | No und7sfJ 0.nC /P u | |

Governance and Pragmatic Decision Making

| Recommendation | Implementation Status of Recommendation as of June 30, 2022 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| Board of Education (BOE or "the board") meetings shall include the State Monitor "the monitor" and, with certain limited exceptions, the Superintendent (the superintendent) (ongoing) | | Since this recommendation was made, the monitor and Superintendent have been invited to these meetings | June 22, 2022 Special Session Minutes <br><br> January 5, 2022 Special Session Minutes |

Governance and Pragmatic Decision Making

| Recommendation | Implementation of Status of Recommendation as of June 30, 2022 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| | | | |
| The board shall conduct annual performance reviews of the superintendent in accordance with contractual provisions (ongoing) | | The superintendent and BOE are the process of closing out the results of the evaluation. | |

## Governance and Pragmatic Decision Making

| Recommendation | Implementation Status of Recommendation a of June 30, 2022 | Short Explanation of Status | Links to Artifacts that Support Status Code |
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The BOE should avoid wherever possible, the p1 (ev)/. 0.00e f 3y e( o)·

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Budget Development

| Recommendation | Implementation Status of Recommendation as of June 30, 202 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
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The district should consider both the short- and long-range goals of the school district in ht is

Budget Development

| Recommendation | Implementation Status of Recommendation as of June 30, 202 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| The district shall consider having a number of budget meetings in Spanish Haitian-Creole. | | Utilizing the translation feature in Zoom, the district provided budget meetings for interested commun members in both Spanish and Haitian Creole. The district has hired 3 Spanish speaking translators and 2 Haitian Creole speaking translators to assist wit translating documents and providing Zoom translation services. | Spanish Budget Presentation |

Budget Development

| Recommendation | Implementation Status of Recommendation as of June 30, 2022 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| The school district should ensure budget development continues to include community input. | | The district conducted three public budget workshops on where community and BOE input were sought. | "Community Budget Talk" post on ParentSquare<br><br>https://www.wyandanch.k12.ny.us/domain |

Grants

| Recommendation | Implementation Status of Recommendation as of June 30, 2022 | Short Explanation of Status | Links to Artifacts that Support Status Code |
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The district should continue to explore all grant opportunities to maxi(t)]TJ ET Q q 4(

Treasury and Expenditure Controls

| Recommendation | Implementation Status of Recommendation |
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Treasury and Expenditure Controls

| Recommendation | Implementation Status of Recommendation as of June 30, 202 | Short Explanation of Status | Links to Artifacts that Support Status Code |
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Explore regularly whether higher rates of
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Treasury and Expenditure Controls

| Recommendation | Implementation Status of Recommendation as of June 30, 202 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| | | | |
| Ensure the Business Office makes transfers among personnel budget lines as early in fiscal year as possible. | | The district hopes to mitigate budget transfers in the future by implementing better technical controls over positions and corresponding budget codes. | Agendas with budget transfers (See Attachment)1 |

Purchasing

| Recommendation | Implementation Status of Recommendation as of June 30, 202 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| Continue to impress upon all staff that confirming purchase orders will not be honored. | | This is a heavily audited and reported area that is common to school districts. There have been continual communications sent to all staff on the timely processing of requisitions and the need to communicate information effectively. Follow-up conversations and correspondence are addressed with staff when confirming purchase orders are created due to ineffective planning and poor communication. | This communication was handled through administrative meetings and budget planning. The only documentation that could be provided were the confirming purchase order audit reports which are provided to each applicable administrator |

Purchasing

| Recommendation | Implementation Status of Recommendation as of June 30, 2022 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| Continue to ensure that backup personnel are up to date with current functions and ready to step in when called upon. | | The district will need to revisit this recommendation given the recent turnover in staff.<br><br>The district had implemented cross training. However, with significant turnover impacting the district during the period in question, we will have reengaged this process with new staff. | |

**State Aid and Other Revenue**

| Recommendation | Implementation Status of Recommendation as of June 30, 202 |
| --- | --- |

State Aid and Other Revenue

| Recommendation | Implementation Status of Recommendation as of June 30, 202 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| | | | |
| Track data to be submitted to NYSED against previous years' submissions to determine reasonableness. | | Data is being compared agai prior years' NYSED submissions to ensure reasonableness in the curren year's submission. A spreadsheet has been developed that provides a database for submissions and a mathematical comparison for each year. All variances have been explored and examined ensure the proper accounting for projections. | As mentioned above, a master spreadsheet maintained by the school business official. I not a public document. |

State Aid and Other Revenue

| Recommendation | Implementation Status of Recommendation as of June 30, 202 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| Make every effort to submit required information regarding student population and expenditures on a timely basis to the NYS Education Department. | | Required student demographics and rela 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 sys for the accurate completion and submiss of financially related documents to NYSE The financial ST-3 and all supplemental schedules, transparency, and audit repor were filed accurately and timely.  The business official has a master sched of deadlines and tasks. This is not a publ document.  In terms of reporting accuracy, the distri accounting system is used as the source document for all submissions. In terms of adjustments to the accounting system re to audit, which has been a source of submissions not agreeing to our system the past, the school business official is aware that late revisions to our accountir system also involve revisions to the ST-3. | |

Long Term Planning and Debt

| Recommendation | Implementation Status of Recommendation as of June 30, 202 | Short Explanation of Status | Links to Artifacts that Support Status Code |
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Long Term Planning and Debt

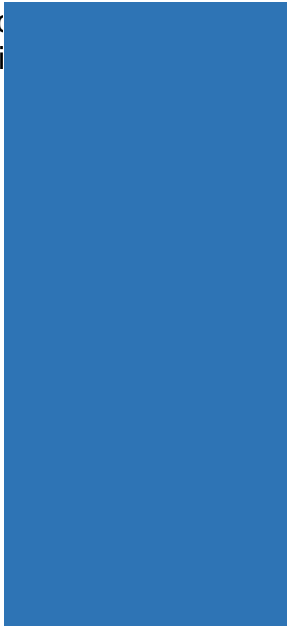| Recommendation | Implementation Status of Recommendation as of June 30, 202 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| Use a small portion of the fund balance to reduce future tax impacts. An assumption that this would occur has been incorporated into the long-range fiscal plan. | | District leadership is engaged in discussions with the Board regarding appropriate fund 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.<br><br>Through budget deliberations the district elected to set the 2022–2023 tax levy at .80%. This is lower than what the tax cap calculation permitted, which is 1.42%. The significant increase in State aid that the district received permitted the district to lower the tax levy. | https://www.wyandanch.k12.ny.us/domain/1 |

Long Term Planning and Debt

| Recommendation | Implementation Status of Recommendation as of June 30, 2022 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| 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. |  | The lease was extended for a year with Half Hollow Hills. the new expiration date is June 30, 2024. | [May Board Resolution](May Board Resolution) |

Long Term Planning and Debt

| Recommendation | Implementation Status of Recommendation as of June 30, 2022 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| Time the issuance of new debt to coincide with the retirement of currently outstanding debt to minimize the impact on the tax base. | | The issuance of new debt, such as deficit financing of $3.1 millon, was timed to coincide with the extinguishing of the final bond, which was paid off in August 2021. In this case. | |

Facilities and Transportation

| Recommendation | Implementation Status of Recommendation as of June 30, 2022 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| Continue the services of its transportation consultant in the development of efficient and cost-effective bus routes. | | The district continues to work with the transportation consultant to develop effective and cost saving bus routes. The district has utilized the consultant to assist in afterschool transportation, as well as planning for summer transportation. | |

Internal Auditors

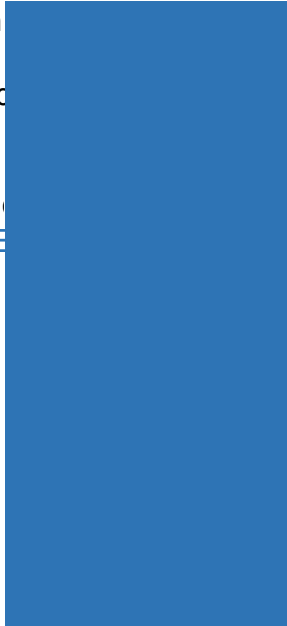| Recommendation | Implementation Status of Recommendation as of June 30, 2022 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| Continue the services of the Internal Auditors to assist the Business Office in achieving greater operational efficiency | | The internal audit function has been delayed. District leadership noted that internal auditor reports were not submitted to NYSED and are currently either in draft form or not approved by the BOE. | |

Internal Auditors

| Recommendation | Implementation Status of Recommendation as of June 30, 2022 | Short Explanation of Status | Links to Artifacts that Support Status Code |
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Long Range Fiscal Plan

| Recommendation | Implementation Status of Recommendation as of June 30, 2022 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| Submit an updated five year financial plan to the monitor by September 1st each year.  The financial plan will be balanced into revenues and expenditures. This plan shall include statements of estimated revenues and expenditures, including a flow plan. - (nc)463T1t0 Tw24A(ve)]TJ E | | | |

Other Items – Wyandanch Public Library

| Recommendation | Implementation Status of Recommendation as of June 30, 2022 | Short Explanation of Status |
|---|---|---|

Other Items – Wyandanch Public Library

| Recommendation | Implementation Status of Recommendation as of June 30, 202 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| | | | |
| 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 more distinct, as is the case in other communities. | 1 | 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 entities are separate and distinct. The district no longer undertakes revenue anticipation note borrowing for the library. | |

Other Items – Wyandanch Public Library

Additional recommendations from the Monitor:

| Recommendation | Implementation Status of Recommendation as of June 30, 2022 | Short Explanation of Status | Links to Artifacts that Support Status Code |
|---|---|---|---|
| The Business Office and Human Resources shall work together closely to ensure proper budgetary placeme134.5t | | | |

anticipation of meeting
with the monitor to review
before NYSED

year's budget as well as long-term fiscal plans.

The Board shall develop a policy under which a series of objective criteria are established to guide the Superintendent in determining whether a prospective employee is to be recommended to the Board for approval. Such policy shall have the goal of the Board rejecting recommended candidates onl-6 (l)-6 ( as)-5 ( )]TJ ET Q q 359.04 507.6 140.161 27.0 Td [(o)catotc4.2c7.64 48hh (om)-2 (m)-22cuBe gl re

By TBD, the Board shall appoint a architect to decide on possible capital projects.

By TBD, the Facilities Committee shall submit to the Board a long-term capital improvement plan.

By TBD, the Board shall approve the plans as submitted or as amended by the Board.

By TBD, 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 TBD, the District shall implement the capital improvement plan.

The dates set forth shall be acceptable to the Fiscal Monitor.