

2023–2024 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>The Human Resources Office shall produce a monthly Position Control Report for review by the monitor and cabinet beginning in September 2023. The report should be issued biweekly during the months of February, April, July and September.</p> <p>Rationale for Recommendation: Accurate and complete information regarding the placement and budgetary accounting of staff is critical to both budget monitoring and budget development. Agreement among all parties as to vacancies is vital.</p>	New	The appropriate documents will be created and routinely reviewed.
2	<p>The district shall develop a series of “onboarding” and “offboarding” documents for employees to ensure that employees possess all necessary tools to begin employment and are assigned timely such items as logins, access to Wincap web, and other areas for which employees will have responsibilities. Likewise, permissions and access to other district resources should be revoked immediately upon separation from duty. A committee may be an effective means of moving the “onboarding/offboarding” recommendation forward.</p>		The appropriate documents will be created, and a cohesive, comprehensive process will be established. There will be increased accuracy in regard to employee information and a reduction in incorrect payroll.

	<p>Rationale for Recommendation: New employees need to have necessary resources available as soon as the employee begins working, and such resources should be withdrawn immediately upon the employee's separation from the district. As appropriate, exit interviews should be conducted so that the district receives sufficient feedback about the reasons for separation and use such information as a tool for increasing employee retention rates.</p>		
3	<p>The district should strongly consider issuing annually to all staff relevant policies, either digitally or in hard copy, to all staff annually, requiring signatures of staff in acknowledgement of their having read and accepted such policies.</p> <p>Rationale for Recommendation: It is vital that all district staff be familiar with those policies that may directly affect their obligations or rights while in the employ of the district. The issuance of such materials may also serve to reduce policy infractions and subsequent need for disciplinary action.</p>	New	<p>Applicable policies are distributed to all current and newly-hired employees so that there is no confusion or claim of lack of knowledge as to employee and district obligations.</p>
4	<p>The Business Office shall continue to refine its budgeting methodologies by making every effort to budget funds for all non-personnel items based on building enrollment and grade levels to better ensure the equitable distribution of resources among schools. In addition, equipment shall be budgeted utilizing a 'zero-based budget' approach.</p>	New	<p>Future budgets will demonstrate equity of resource distribution by building level, so that all students have the same access to financial resources made available by the district.</p> <p>Using a zero-based budgeting approach for equipment will result in the schools having to justify their needs for large purchases</p>

	<p>Rationale for Recommendation: All students are entitled to equitable treatment in terms of resource distribution. During the budget development process, this is not always the case, as some administrators may make stronger cases than others in regard to their need for resources.</p>		and avoid yearly entitlements to such funds.
5	<p>Starting in fall 2023, the annual budget development cycle shall begin no later than October so as to ensure that all stakeholders have sufficient time to complete their necessary budget obligations and allow for an initial budget to be presented to the board during the first week of February. In conjunction with this, a budget calendar should be available for board approval by no later than the end of October.</p> <p>Rationale for Recommendation: The vast majority of school districts begin planning for the following year's budget in the fall, several weeks after school begins. This head start is due to the extended timeframes that may be necessary to cost out proposed capital projects and equipment purchases, as well as the time needed to review building "wish lists", and make adjustments prior to presenting a draft budget to the board.</p>	New	<p>Preliminary budget allocations shall be distributed to administrators early in the school year to assure that budgets and wish lists are returned to administration by December 1, thus permitting more extensive discussions with school leaders as to the vision for their schools. A budget calendar should be approved prior to the commencement of budget-building activities.</p>
6	<p>The Business Office and Human Resources shall jointly investigate the feasibility of migrating to a more comprehensive financial system (such as nVision) - so as to provide the</p>	New	<p>A report on the findings shall be presented to the superintendent and board, and, if appropriate, contain a series of timelines for converting to a new system.</p>

	<p>district with greater research and reporting capabilities that such a system may offer.</p> <p>Rationale for Recommendation: There have been a number of complaints by staff regarding the limitations of Wincap, a system in use by a relative handful of the 124 Long Island districts. Other systems provide increased versatility in use and the ability to perform “deep dives” into data, which would greatly benefit the district.</p>		
8	<p>Physical copies of new union contracts shall be produced within four months after settlement and ratification occurs through a collaboration between Human Resources and the school attorney. Presently, most contract documents consist of numerous addendums to expired contracts that go back a number of years, and there is a real need for new, comprehensive documents to be created.</p> <p>Rationale for Recommendation: Many union contracts have not been redone in years, leading to the need to follow a series of addendums to determine current terms and conditions.</p>	New	The creation of new contract documents.
9	<p>A database of Requests for Proposals (RFPs) for professional services shall be developed by October 31, 2023 so that the school district can align itself to best practices as well as NYS requirements for auditing services. The database shall be updated as new RFPs are instituted.</p> <p>Rationale for Recommendation: The establishment of an RFP database will make it</p>	New	The establishment of such a database, as well as the periodic issuance of RFPs, to be maintained by the Business Office purchasing staff.

	easier to determine well in advance which contracts may be in need of re-solicitation, and largely eliminate the need to rely on the memory of staff.		
10.	<p>The district shall immediately correct previously reported earnings recorded on file with the NYS Teachers Retirement System (TRS) and NYS and Local Employees Retirement System (ERS) so that district employees retire with the correct level of benefits for which the employees are eligible.</p> <p>Rationale for Recommendation: TRS has been in contact with the district regarding the incorrect reporting of payroll earnings as far back as 2012. Although the district has engaged a CPA firm to direct the correction process, the progress with TRS has been limited. Although the ERS has not contacted the district about errors in district reporting to that system, there is adequate reason to believe records for those covered employee may be problematic. Incorrect reporting may have also resulted in the district remittance of incorrect amounts to the respective retirement systems.</p>	New	Employee records will reflect the correct amount of pension-eligible earnings going back to 2012.

	<i>PREVIOUS RECOMMENDATIONS – Outstanding or Not Fully Implemented</i>		
1	<p>The district shall continue to work with the Wyandanch Public Library to settle outstanding issues regarding funds owed to the district. The district shall encourage the library to take steps necessary for that entity to obtain its own Employee Retirement System (ERS) client number. This issue shall be resolved by December 2023.</p> <p>Rationale for Recommendation: The library should assume responsibility for reporting employee wages to the retirement system to avoid any potential misreporting by the district, and, at the same time, eliminate any disputes regarding payments and reimbursement of ERS employer contributions.</p>	Current	<p>The district and library will arrive at an agreement regarding outstanding amounts owed.</p> <p>The library will show current evidence of having pursued acquisition of an ERS reporting number for the library and independently submitting its own payroll data to the retirement system.</p>
2	<p>Business and Human Resources offices shall continue to actively work together to assure proper budgetary placement of district staff, ensuring that Payroll has sufficient information to correctly charge payroll expenses. Additionally, a single page listing of all personnel, and their respective positions disaggregated by school, shall be updated monthly by the schools and distributed by Human Resources to the monitor and administrative cabinet.</p> <p>Rationale for Recommendation: Procedures were discussed at a meeting in spring 2022, but</p>	<p>Current – originally stated in November 2021.</p> <p>Modification / addition to above.</p>	<p>The miscoding of personnel expenditures will be minimized, resulting in more accurate expenditure information being reflected in the monthly Budget Status Report.</p>

	no actions were initiated, and, as a result, the 2022-2023 school year budget coding contained numerous expenditure errors that could have been avoided. This issue must be rectified prior to the 2023-2024 school year.		
3	<p>By January 31, 2023, the board 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 achieved. Facilities Committee meetings have occurred monthly, but no timelines for the activities listed above have been set.</p>	Current – originally stated in November 2021.	<p>-Milestone dates shall be established.</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>

4	<p>The district shall continue to provide sufficient cross-training of staff to ensure tasks do not go undone due to vacancies, absences, etc.</p> <p>Rationale for Recommendation: During the past year and a half, there has been substantial turnover in the Business Office, resulting in vacant positions that still remain unfilled. 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, continued cross-training will assist in getting the most vital tasks accomplished as necessary.</p>	Current	<p>Cross-training will be evidenced through a demonstrated ability to prioritize and carry out tasks that may carry specific deadlines or due dates.</p> <p>Vacancies will be filled; if there is no response to the Civil Service lists, staff shall be hired provisionally.</p> <p>The district will significantly reduce reliance on third party providers to carry out staff roles.</p>
5	<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 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 district will need to be persistent in this request.</p>	Current	<p>Detailed PILOT schedules must be obtained from the Town of Babylon for use in future budget projections. Copies of written correspondence with the Town of Babylon has been provided to the Fiscal Monitor demonstrating good faith efforts by the district to obtain the PILOT information. However, the information requested of the Town remains to be provided.</p>

	END OF RECOMMENDATIONS		
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