

FROM THE EDITOR - SHARI DIAMOND, CIA



t's springtime! Flowers are blooming, the days are getting longer, and it's getting a lot warmer. Plans of being outside and getting together with friends and family are back on track. It certainly has been tough these past two years and through all the obstacles, schools persevered.

In this edition, we cover many different areas:

- ► Cybersecurity: Read about 5 non-technical preventive cybersecurity controls you can implement. These are scary times. A recent article in Newsday pointed out that school districts on Long Island were victims of at least 29 different cyber-attacks in the last 3 years. Also, learn about the proper way to discard technology equipment, compliance with FERPA, and how to protect personal information.
- ▶ Transportation: Read about a new federal government program from the EPA to provide funds to states to support the purchase of electric buses through the Clean School Bus Program. Also, read about the new transportation guidelines in an effort to reduce the growing bus driver shortage.
- ▶ Website Transparency: The NYS OSC issued a report regarding transparency amongst the school community regarding financial, audit, and budget information. With the school budget vote coming up, read about the guidelines to make sure your website is meeting the requirements. Also, read about how to ensure your website is ADA compliant.
- **Executive Session Meetings:** Read about the regulations on who can enter into an executive session and how, along with many other frequently asked questions.
- ▶ Health Insurance for Retirees: We have a follow-up to carving out your retiree health plan and possibly saving money.
- ▶ Universal Free Lunch: A bright spot in the pandemic was the ability for schools to provide meals to all students for free through a waiver from the State. With the pandemic looking like it is done, unfortunately, this waiver is also coming to an end June 30, 2022. Read up on what the State ECB is proposing.
- Organizations that support our schools: As a firm that works with so many organizations across the Island, we like to showcase some that are doing great things in our schools.

Pretty cool fun fact about spring: Children grow fast during the spring!

We wish you all a very happy and healthy spring and summer season. We'll see you again in the Fall. And remember, we are here as a resource and truly enjoy working with schools.

Best of luck on the upcoming school budget vote!

Shari Déamond

NOTICE!

SCHOOL BUDGET

VOTE COMING UP!

MAY 17, 2022

BEST OF LUCK AND HAPPY VOTING!

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EXPIRES JUNE 30, 2022

nce the pandemic started in March 2020, schools received a waiver allowing them to serve free meals to all students in the district. The benefit was huge. Now that the pandemic seems to be on its way out, this waiver is set to go away on June 30, 2022. With that in mind, some school districts will have to resume the system where some students pay the full price for a meal, and where some may pay a discounted amount or won't have to pay at all. Two states, California and Maine, however, will continue to provide universal school meals. There is support from many at the federal level to permanently make school lunch free for all students, regardless of income limits. The advantage of providing free meals is easy to understand: all students will have the ability to eat healthy foods provided by the schools, which in turns, boosts academic performance. The costs, however, still need to be worked out, especially with inflation and supply chain issues.

The New York State Educational Conference Board (NYS ECB) has published a paper recommending New York continue universal school meals programs such as the following:

LAUNCH A FREE UNIVERSAL SCHOOL MEAL PROGRAM TO STUDENTS STATEWIDE.

Rather than relying on federal help, the ECB is looking for the State to ensure students of all ages, in the public school system, are getting meals free of charge.

INCLUDE ALL FEDERALLY ALLOWABLE CATEGORIES IN THE STATE'S ELECTRONIC DIRECT CERTIFICATION MATCHING PROCESS (DCMP).

Expanding the allowable categories for direct certification may increase reliance on federal reimbursements and thereby decrease the financial burden for New York's statewide universal school meals program.

INCREASE STATE AND FEDERAL MEAL REIMBURSEMENTS TO KEEP UP WITH RISING COSTS OF FOOD.

Due to inflation and supply chain shortages, meals for students have increased as well. The ECB would like the State and the federal government to increase meal reimbursements.

INCREASE FEDERAL COMMUNITY ELIGIBILITY PROVISION REIMBURSEMENT MULTIPLIER.

Due to the rising costs around the country, the ECB is requesting the federal government increase the multiplier from 1.6 to 2.5.

STREAMLINE THE CHILD AND ADULT FOOD CARE PROGRAM (CACFP).

After-school meals for after-school programs are provided through CACFP, which is currently run through the **Department of Health (DOH)**, while after-school programs are run by school districts or licensed providers by the **Office of Children and Family Services (OCFS)**. Improving the communication between the DOH, SED, and OCFS will enable more students to receive meals after school.

ESTABLISH A PERMANENT, NATIONWIDE SUMMER ELECTRONIC BENEFITS TRANSFER (EBT) PROGRAM.

The ECB is recommending the federal government establish a permanent Summer EBT program to ensure children have access to meals during the summer months.

INCREASE THE STATE'S SMALL PURCHASE THRESHOLD.

The State threshold is currently \$20,000 while the federal threshold is \$250,000. An increase in the State threshold will allow school districts to have a greater selection of vendors and can allow districts to respond to market scarcity and supply chain issues and shortages of certain locally sourced products.

When there are purchases less than or equal to federal, State, or local purchase thresholds, there are additional requirements. These types of purchases require competitive bids from a minimum of three bidders. With supply chain shortages, school districts need flexibility to source products that vendors cannot provide.

REVIEW STATE RESTRICTIONS AROUND BIDDING PROCESSES AND PURCHASES.

The ECB is recommending that the State review the impact of the existing requirements of General Municipal Law 103 and see where there may be more flexibility with purchasing.

MAINTAIN FEDERAL WAIVERS THAT HAVE PROVIDED FLEXIBILITY IN MEAL DELIVERY.

Waivers helped students to be served outside of traditional mealtimes, allowing guardians/parents more flexibility to pick up the meals and bring them home to their children. ECB supports maintaining these waivers to allow flexibility in meal delivery when districts face conditions where this would be warranted.

For more information, click here.

GARRETT MAJKA STAFF ACCOUNTANT

EXECUTIVE SESSIONS: QUESTIONS AND ANSWERS



WHAT IS AN EXECUTIVE SESSION?

An executive session is the portion of the school board meeting that is not open to the public and is only permitted for a limited number of specific purposes.

WHO CAN ENTER INTO AN EXECUTIVE SESSION?

- ► Board of Education (school board)
- ► Audit Committee

HOW DO YOU ENTER INTO AN EXECUTIVE SESSION?

An executive session can only occur upon a majority vote of the total membership of the board taken at an open meeting (Pub. Off. Law § 105 (1)), which means that a school board cannot schedule an executive session in advance (e.g., Executive Session at 6:00 p.m. and Public Meeting at 6:30 p.m.) (NYS Department of State, Committee on Open Government OML-AO-3339, July 23, 2001). However, the meeting's agenda can indicate that there is a "Proposed executive session, subject to Board approval" or that "It is anticipated that the Board will act upon a resolution to convene an executive session (NYS Department of State, Committee on Open Government OML-AO-2426, Nov. 23, 1994).

In addition, the motion to go into executive session must be specific as to the subject matter of the executive session. For example:

- ▶ It is insufficient to merely regurgitate the statutory language such as "discussions regarding proposed or pending litigation, without identifying the particular litigation (Daily Gazette v. Cobleskill, 111 Misc.2d 303 (Sup. Ct. Schoharie Co. 1981)); NYS Department of State, Committee on Open Government OML-AO-5259, Mar. 8, 2012; OMLAO-3654, July 10, 2003).
- There is no authority to go into executive session for the purpose of discussing "personnel matters." A school board does not need to identify who it is going to talk about, but it must disclose what it is going to talk about (e.g., "to discuss the discipline of a particular employee" such motion would not need to identify the employee's name or title) (see NYS Department of State, Committee on Open Government, OML-AO-5259, Mar. 8, 2012; OML-AO-3478, June 26, 2002).
- ▶ There is no authority to go into executive session to discuss the qualities and qualifications that the Board is seeking in a superintendent, as well as the process which the board intends to utilize to conduct a superintendent search (Zehner v. Board of Educ. of Jordan-Elbridge CSD, 29 Misc.3d 1206 (Onondaga Co. 2010)).

HOW LONG CAN AN EXECUTIVE SESSION BE?

There is no time limit on the length of an executive session (Matter of Thomas, 10 Ed. Dep't Rep. 108 (1971)).

CAN AN EXECUTIVE SESSION BE RECORDED?

The taping of an executive session is improper and violates the confidentiality that is encompassed in an executive session (Stephenson v. Bd. of Educ. Of Hamburg CSD, 31 Misc.3d 1227 (Erie Cnty. 2011)).

WHEN CAN A BOARD ENTER INTO EXECUTIVE SESSION?

Per Public Officers Law Section 105, upon a majority vote of a board's total membership, taken in an open meeting pursuant to a motion identifying the general area or areas of the subject or subjects to be considered, a public body may conduct an executive session for the below enumerated purposes only, provided, however, that no action by formal vote shall be taken to appropriate public moneys:

- ▶ matters which will imperil the public safety if disclosed;
- ▶ any matter which may disclose the identity of a law enforcement agent or informer;
- ▶ information relating to current or future investigation or prosecution of a criminal offense which would imperil effective law enforcement if disclosed;
- discussions regarding proposed, pending or current litigation;
- ► collective negotiations pursuant to article fourteen of the civil service law;
- ▶ the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation;
- ▶ the preparation, grading or administration of examinations; and
- ▶ the proposed acquisition, sale or lease of real property or the proposed acquisition of securities, or sale or exchange of securities held by such public body, but only when publicity would substantially affect the value thereof.

CAN AN AUDIT COMMITTEE ENTER INTO EXECUTIVE SESSION?

Per Education Law Section 2116(b) the audit committee is responsible for assisting in the oversight of the internal audit function, including, but not limited to, providing recommendations regarding the appointment of the internal auditor for the school district, the review of significant findings and recommendations of the internal auditor, monitoring of the school district's implementation of such recommendations, and the evaluation of the performance of the internal audit function.

Section 2116(c) states that a school district audit committee may conduct an executive session pursuant to Section 105 of the public officers law pertaining only to any of the below matters:

- ► meet with the external auditor prior to commencement of the audit;
- ➤ review and discuss with the external auditor any risk assessment of the district's fiscal operations developed as part of the auditor's responsibilities under governmental auditing standards for a financial statement audit and federal single audit standards if applicable; and/or
- ► receive and review the draft annual audit report and accompanying draft management letter and, working directly with the external auditor, assist the trustees or board of education in interpreting such documents.

Note: The matters cited above only reference the external auditor, not the internal auditor.

Further, per State of New York Department of State Committee on Open Government, an audit committee of a school district may enter into executive session only with respect to external audit issues as described in paragraphs (b), (c) and (d) (see NYS Department of State, Committee on Open Government, OML-AO-4625, May 9, 2008).





are struggling with how to bus students' long distances, while other districts are dealing with more students than drivers can handle.

To combat the shortage, districts are hiring emergency drivers, with the approval of the State Education Department. However, these contracts are normally limited to 31 days. Under federal law, school bus drivers require a Commercial Driver's License (CDL) as well as additional training, which can take up to two months to complete.

HOW IS THE SHORTAGE BEING ADDRESSED?

Governor Kathy Hochul announced a multi-agency plan to address the school bus driver shortage affecting schools across the State. The plan includes short-term steps to remove barriers and recruit traditional and non-traditional CDL holders, expand CDL testing opportunities, and enhance processes all designed to get more drivers into school buses. Additionally, the State is launching an outreach program to more than 550,000 CDL license holders to gain an understanding of the obstacles with getting more drivers. The longerterm steps include changes to address the training and licensing of drivers, as well as broader recruitment into the bus driver profession.

The DMV is enhancing and expediting the process for CDL completion by removing the 14-day waiting period between the permit test and the road tests. The state also increased capacity to administer road tests and, through cooperation with county-operated DMV offices, increased testing capacity for written exams. The State also opened new CDL Driver Testing sites by partnering with SUNY, the Thruway Authority, New York Racing Association, and the Office of General Services to use large lots on their various sites for the road test. For school staff who held an existing CDL, the State set up expedited testing to obtain a permit that allows them to drive vans and buses temporarily.

The State encourages schools to pursue creative and innovative ways to offer a wide array of benefits for school bus drivers that were previously not considered. This includes signing and retention bonuses, expansion of benefits to the drivers, and other options to recruit drivers in a nationally competitive market.

In addition to the Governor's initiative, as of February 2022, the Federal Motor Carrier Safety Administration (FMCSA) has changed the training requirements for entry-level drivers, which may impact the hiring of new drivers.

ENTRY-LEVEL DRIVER TRAINING

Effective February 7, 2022, the FMCSA established federal regulations requiring entry-level drivers to complete entry-level driver training (ELDT). An entry level driver is an applicant attempting to:

- ▶ Obtain a Class A or Class B commercial driver's license (CDL) for the first time.
- Upgrade an existing Class B CDL to a Class A CDL.
- ► Obtaining a school bus (S), passenger (P), or hazardous materials (H) endorsement for the first time.

It is important to note that the requirements do not apply to individuals holding a valid CDL or an H, P, or S endorsement issued prior to February 7, 2022. Individuals who obtain a commercial learner's permit (CLP) before the compliance date of February 7, 2022, are not subject to ELDT requirements if they obtain a CDL before the expiration date of the CLP or renewed CLP.

TRAINING PROVIDER

Entry-level driver applicants must obtain training from a provider listed on the Training Provider Registry (TPR). The TPR is a new system that is created and managed by FMCSA. The system lists all approved training providers and allows the provider to submit training completion directly to the registry. The information is maintained on the registry and serves as proof that the entry-level driver has completed the requirements. To be eligible for listing on the TPR, an entity must apply to and be approved by the FMCSA. After a driver completes the required training, the training provider must document and submit to the registry by midnight of the second business day after the training is completed.

WHAT TRAINING MUST BE COMPLETE?

Entry-level drivers attempting to take a CDL skills test to receive a Class A CDL, Class B CDL, passenger (P) endorsement, or school bus (S) endorsement must successfully complete a mandatory theory (knowledge) and a behind-the-wheel (BTW) training provided by a training provider listed on the TPR.

HOW WILL THIS AFFECT NEW YORK?

If you are in New York State AND you provide instruction for hire, you must be a licensed driving school in order to be considered a training provider. The DMV will verify that an entry-level driver has completed the required training before allowing the driver to proceed with testing. Additionally, if the ELDT is provided in another state, New York will accept the ELDT completion, as long as the training provider is listed on the TPR.

> **THOMAS GONYOU** STAFF ACCOUNTANT





CLEAN SCHOOL BUS PROGRAM

he new Clean School Bus Program under the Environmental Protection Agency (EPA) will run between 2022 and 2026, and the EPA will cover up to 100% of the costs of replacing existing diesel school buses as well as charging or fueling infrastructure. The new law, which is part of the Infrastructure Investment and Job Act, is set to make a large investment in electric school buses (ESBs), and has appropriated \$5 billion to help schools adopt zero- or low-emission school buses. The new law includes both ESBs and alternative fuel vehicles.

This investment by the federal government could also provide more jobs. States will play a critical role in assisting with the upfront conversion costs as ESBs cost more than three times their diesel counterparts. Currently, New York State has committed to 102 ESBs, which is a start but certainly won't make much of an impact on Long Island.

Diesel buses are a source of vehicle-based air pollution and students are the most impacted. The new program is a start to reducing the amount of air pollution and improving our environment.

Want to apply? The EPA plans to begin accepting applications for the Clean School Bus Program in late April 2022.

For more information, click here.

SHARI DIAMOND, CIA

5 NON-TECHNICAL PREVENTIVE

CYBERSECURITY CONTROLS

he recent cybersecurity attacks in school districts should be keeping district administrators and board members up at night. School districts are one of the top targets for hackers. Just google top industries most vulnerable to cyber attacks and the education sector will be on everyone's list. According to Darkreading.com, Cyberattack attempts reached an alltime high in 2021. The education/research sector faced an average of over 1600 weekly attacks, a 75% increase over 2020. It's not surprising as schools maintain a lot of data that can be sold on the black market, and often, schools don't have the budget to provide robust cybersecurity resources which makes the hackers job much easier. With the requirements imposed by the NY SHIELD act and of course NYS Ed Law 2d, school districts have to ramp up their cybersecurity environment. The most effective way to ensure compliance is to implement preventive controls.

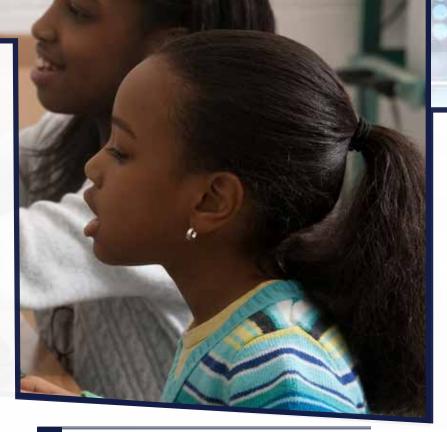
Here are 5 non-technical preventive measures to reduce the risk of a cyber-attack.

SECURITY POLICIES AND PROCEDURES

In alignment with NIST 800-171, entities should implement, document, and regularly assess and update policies as a set of rules and principles adopted for ease of governance within an organization. Policies including, but not limited to Information Security, Asset Management, Vendor Management, Disaster Recovery/Business Continuity, and Physical Security should be developed and maintained. Policies and procedures provide guidelines for acceptable use of technology resources which allows staff to know and understand expectations, and sets rules and guidelines for decision making and approvals.

How do you know if you are on the right track?

ALL the above-referenced policies and/or procedures are documented and reviewed annually for changes to processes and or staffing. Any changes occurring prior to the annual review period are updated immediately. Any changes to policies, directly affecting the organization, are communicated. The latest versions of Policies and Procedures should be always be readily available either through a policy portal or upon request.



2. ANNUAL SECURITY AWARENESS & TRAINING PROGRAMS

Approximately 85 – 90% percent of all cyber-attacks can be attributed to the human element. Implementing, embracing, and championing security training programs creates a proactive security culture. All organizations should establish and maintain a continuous, regularlyscheduled security awareness program to influence behavior among the workforce to be security conscious and adequately skilled to reduce cybersecurity risks. The purpose of a security awareness program is to educate the district's workforce on how to interact with district assets and data in a secure manner. When completed by all employees at least annually, it helps all employees learn to prevent possible attacks to minimize the risk of losing Personally Identifiable Information (PII) and/ or Personal Health Information (PHI) data. Periodic Phishing Tests teach employees to be aware of possible malicious emails, instruct how to report phishing attempts when they occur, and identify the areas in most need of training throughout the district.

How do you know if you are on the right track?

Trainings incorporate relevant topics related to the district and, at the very least, include topics such as phishing, smishing, vishing, data handling, tailgating, and any other topics that may be identified in an annual cybersecurity risk assessment. Phishing exercises are conducted regularly, designated staff reviews the results, and results are shared with management.

3. ACCESS CONTROL MANAGEMENT

The district should use documented processes and tools to create, assign, manage, and revoke access credentials and privileges for user, administrator, and service accounts for district assets and software. The processes, preferably automated, for granting or revoking access, should be role-based and established through determining and documenting the access rights necessary for each role within the enterprise to successfully carry out its assigned duties. Role-based access protects critical data/information by limiting employee access to only the data they require. **Multi-Factor Authentication (MFA)** prevents unauthorized users from gaining access to systems and sensitive data.

How do you know if you are on the right track?

MFA is enabled and mandated for all critical and confidential district and/or third-party applications, remote network access, and all administrative accounts. Access control reviews of district assets are performed to validate that all privileges are authorized, on a recurring schedule at a minimum annually, or more frequently.

SERVICE PROVIDER MANAGEMENT PROGRAM

Districts should develop a formal program to evaluate service providers, prior to contract and annually, who hold sensitive data or are responsible for the organization's critical IT platforms or processes to ensure these providers are protecting those platforms and data appropriately. This can be achieved by establishing and maintaining an inventory of service providers, having a service provider management policy, and assessing and monitoring service providers. This allows school districts to track suppliers and provide the data needed to identify supplier risks to take the necessary steps to mitigate them or choose an alternative vendor. Risk assessments should be performed on service providers prior to contract, and annually, to assess the risk to the district.

How do you know if you are on the right track?

Service provider contracts include security requirements. These may include minimum security program requirements, security incident and/or data breach notification and response, data encryption requirements, and data disposal commitments. These security requirements must be consistent with the district's service provider management policy so it is best to review the service provider contracts annually to ensure contracts are not missing security requirements.

Service providers are securely decommissioned upon termination. Some considerations include user and service account deactivation, termination of data flows, and secure disposal of district data within service provider systems.

PHYSICAL SECURITY CONTROLS

Districts should implement and maintain an electronic system that controls the ability of people or vehicles to enter a protected area by means of authentication and authorization at access control points. This can entail implementing a policy and/or procedure which documents enabling and disabling access to any or all locations throughout each building, implementing physical access authorizations to employees by position and role, restricting unescorted access by guests, and monitoring physical access to sensitive areas.

How do you know if you are on the right track?

All secure areas are protected by appropriate entry controls (*preferably key card access*) to ensure that only authorized personnel are allowed access. Physical access reviews are performed periodically. Access cards are disabled immediately for terminated employees. Lost or stolen access cards are disabled timely.

These all can be readily achieved. In addition to the controls above, keep up to date by subscribing to cybersecurity alerts and/or news feeds.

For Cyber News, Vulnerability Threats, Threat Intelligence, and Privacy & Governance alerts, click here.

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BEYOND FERPA: DATA DESTRUCTION — IS YOUR DISTRICT COMPLIANT?

K-12 data privacy laws are in place to mitigate the increasing risk of a data breach and to protect the personal data belonging to students, staff members, and administrators. Districts are required to have a data policy which outlines the processes, policies, and procedures they follow to maintain data compliance. Data destruction is the critical final step in that process.

Changing

data privacy requirements have

made compliance more important than ever. Pupfish Sustainability Solutions is an IT Asset Disposition firm in New York offering Data Destruction and eRecycling Services to K-12 Public and Private Schools. The firm also educates districts on lawful electronic data destruction practices to ensure compliance and secure sensitive data belonging to students, staff, and administration.

Equally as important, Pupfish is a sustainability company that guarantees computer equipment and other electronics are properly recycled, never illegally exported, or sent to a landfill. School districts can even integrate our Zero Landfill Policy and e-Recycling model into their social responsibility strategy - and encourage students to track the exact amount of e-waste their class, school, or district has kept out of the landfill collectively.



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WHY IS ADA COMPLIANCE VITAL FOR YOUR DIGITAL PROPERTIES?

- Your website needs to be accessible to a range of potential users with disabilities, as part of your compliance with the American Disabilities Act (ADA). Failure to do so won't just limit your potential client base it can also mean you're liable for legal damages as well. As great as the Internet is for sharing information about your business, there's a fundamental drawback in the nature of how it works it favors the sighted world. Given that the primary interface between users and the Internet is a screen, obviously, it presupposes that the user has a certain quality of vision.
- When it comes to governmental organizations, websites have often become the primary way in which customers (i.e., citizens) access and use programs. Much of it happens online, and the ADA dictates that it must be equally accessible to all users regardless of disability.

WHAT ARE THE CONSEQUENCES OF ADA VIOLATIONS?

▶ Public school websites are required to be ADA compliant through Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act. School districts are also required to post certain information on their website, especially financial information. Community members, parents and students often frequent a district's website to obtain important information and news about their district. However, if your website is not ADA compliant, the risk of a lawsuit and unfortunately, the rate of lawsuits filed against businesses violating the ADA has risen drastically.

WHAT DO YOU HAVE TO DO TO BE ADA COMPLIANT?

- ► The Web Content Accessibility Guidelines (WCAG) have at this point become the internationally recognized benchmark for web accessibility. WCAG is based on four principles of accessibility, from which its guidelines have been developed:
 - ▶ PERCEIVABLE the user must be able to perceive the info (i.e., it can't be "invisible" to their available senses).
 - ▶ OPERABLE the user must be able to operate the interface, regardless of their disability.
 - ► UNDERSTANDABLE both the information available and operation of the interface must be understandable to the user.
 - ▶ ROBUST the content on the website must be robust enough to be interpreted by a range of user agents and assistive technologies (such as screen readers and braille terminals).
- ➤ At its most basic, WCAG dictates a number of minimum standards, the implementation of which go a long way to addressing accessibility needs for users with disabilities. These standards are:
 - TEXT CONTRAST RATIO: The text on the website must meet a minimum contrast ratio against the background. While this may seem like a minor point, keep in mind that it can greatly affect the decision you make in the design phase of your website, such as the color scheme.
 - ► **KEYBOARD NAVIGABILITY:** The website must be fully navigable by keyboard only.
 - SCREEN READER COMPATIBILITY: The website must be navigable with a screen reader, which is a type of software speaks written text. It allows a person to listen to the written text on a webpage or in a computer program. Keep in mind that screen readers only read text; they cannot describe pictures or other images, even if the images are pictures of text
 - ▶ TEXT SCALING: The website must be able to accommodate up to 200% text scaling without resulting in horizontal scrolling or content-breaking layout issues.

For more information on ensuring ADA compliance, please contact:

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REMINDER: SCHOOL DISTRICT WEBSITE TRANSPARENCY

s districts prepare for the budget vote, it is important that voters can readily read about their school district's financial information in order to make informed decisions. In March 2021, the NYS Office of the State Comptroller (OSC) issued a report titled "School District Website Transparency," which addressed the requirements for ensuring district financial information is easily accessible and transparent to the public.

Required financial information that is to be posted on the district's website:

- ▶ Original budget
- ► Final annual budget
- External audit reports along with the Corrective Action Plan (CAP) if applicable
- ▶ State Comptroller's Audit (OSC) report along with the CAP, if applicable
- ▶ Board-adopted Multiyear Financial Plan
 - > A district is required by law to post to its website a board-adopted multiyear financial plan. If a multiyear financial plan is not Board adopted, posting is a best practice.

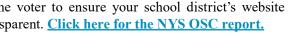
The report also included best practices for school districts to implement to ensure that financial information is presented in a transparent manner as well as being accessible. These include:

- ▶ Budget-to-Actual information
- ► Comprehensive Final Annual Budget
- > Providing historical and current year actual revenue and expenditure results and posting them on the same web page as budget information could enhance the transparency and comprehension of financial information.
- ► Multiyear Financial Plan (Non-Board adopted)
- Districts should still prepare, adopt and post a comprehensive multiyear financial plan on the website to help residents, taxpayers and the public see the impact of fiscal decisions.
- ▶ Internal audits along with the CAP, if applicable

The OSC report also encourages districts to ensure that the posted information is readily accessible (i.e., in a transparent location). This can be accomplished for example, by having a link to financial information and audit reports prominently displayed on the district's home page. Take a look at your website from the perspective of the voter to ensure your school district's website is transparent. Click here for the NYS OSC report.

Best of luck on the upcoming budget vote!

NICHOLLE MEZIER, CPA, MBA





he 25th issue of the Lesson Plan featured an article on how school districts can save money by having the retirees subscribe to a different health insurance product. According to the Bureau of Labor Statistics (BLS), employees in the age categories 55 to 64 and age 65 and older, (otherwise known as "baby boomers"), are increasing.

| YEAR | AGES 16-19 | AGES 20-24 | AGES 25-54 | AGES 55-64 | AGES 65+ |
|------|------------|------------|------------|------------|----------|
| 2010 | 3.1 | 9.1 | 67.7 | 15.6 | 4.5 |
| 2011 | 3.1 | 9.3 | 67.0 | 15.9 | 4.8 |
| 2012 | 3.1 | 9.4 | 66.1 | 16.3 | 5.1 |
| 2013 | 3.1 | 9.4 | 65.6 | 16.5 | 5.3 |
| 2014 | 3.1 | 9.5 | 65.3 | 16.7 | 5.4 |
| 2015 | 3.2 | 9.4 | 64.9 | 16.8 | 5.7 |
| 2016 | 3.3 | 9.3 | 64.7 | 16.9 | 5.9 |
| 2017 | 3.3 | 9.2 | 64.5 | 17.0 | 6.0 |
| 2018 | 3.3 | 9.0 | 64.4 | 17.1 | 6.2 |
| 2019 | 3.3 | 9.0 | 64.1 | 17.1 | 6.6 |
| 2020 | 3.2 | 8.5 | 64.5 | 17.2 | 6.6 |

Click here for graph reference article.

It's just a matter of time before more employees become retirees. And COVID certainly helped that to become a reality sooner than later. The costs to school districts to maintain those retiree benefits will only increase putting a strain on school district finances. It's time to stop sitting on your hands. Check out this quick video - under 2 minutes - to learn more about a better and more robust insurance product for your retirees. **BRYAN MCMANAWAY**



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ORGANIZATIONS SUPPORTING SCHOOL DISTRICTS



THE BOOK FAIRIES

he Book Fairies collects both new, like-new, and gently used books. They check them for age and condition before distributing them to Title I schools and non-profit organizations across Long Island and NYC to provide equitable opportunities for children to learn, grow, and thrive.

The Book Fairies are celebrating 10 years and over 3.2 million books distributed. Each year, they provide access to books to over 385 unique schools and organizations on Long Island and in NYC. Without a source of transportation of their own, The Book Fairies partner with 29 Special Needs Day Habilitation programs to provide transportation of the books to/from their Freeport warehouse. In 2021, The Book Fairies distributed 541,311 books, many of which were donated from one school district to the direct benefit of their peers in another district. "We can't imagine a home without a book or a teacher without sufficient resources," said Eileen Minogue, Executive Director. "We are here to support educators on Long Island to level the playing field where access to books is concerned. We know the resources are there, we just need to create the systems for collaboration."

Here is how your school can become involved with The Book Fairies... Click on the title links to get more info.

Donating used books:

- ► Cleaning out book closets/multiple copies
 - The Book Fairies can accept discarded class sets.
- ► Cleaning out school and classroom libraries
 - ► The Book Fairies can accept fiction books from the last 20 years and nonfiction books from the last 10 years.
- Discarded textbooks
 - The Book Fairies can accept discarded science and math textbooks to be sent to our partners building schools across Africa.

Run a book drive:

- ► The Book Fairies will pick up collected books at the end of the drive.
- ► Community Service hours available for students who participate in the drive AND sort books before they are picked up by The Book Fairies.

Volunteering:

► Community Service hours available for students that volunteer with The Book Fairies at their Freeport warehouse on weekends/vacation days.

Receiving Books (Title I schools only):

- ► Attend The Book Fairies' Monthly Sunday Community Book Fairs
 - *▶\$10 registration fee*
 - ► Hand pick unlimited books for classroom/programs
 - ≥15,000 to 20,000 books are distributed each month
- ▶ Delivery of boxes of books to schools for distribution at special events (based on available stock)

Read-A-Thon

- ► Peer-to-Peer Fundraiser to support The Book Fairies (*May 2022*).
- ► Classes can virtually participate in over 20 author read-a-louds/Q&A sessions throughout the month.
- ▶ Past authors have included Nick Bruel, Gordon Korman, Nancy Krulik, Jude Watson, Renee Flagler and more.

Questions, reach out to:

SHERRY MCGRATH
PROGRAM DIRECTOR



THE BOOK FAIRIES (516) 690-6788 | SHERRY@THEBOOKFAIRIES.ORG



SAINT-CYR ART STUDIO

he idea of "paying it forward" was memorialized in the movie "Pay It Forward" and has since inspired good deeds to be forwarded rather than paid back. In a recent Newsday article by Deidre S. Greben (March 11, 2022), Marie Saint-Cyr made this happen at her alma mater, Westbury High School. Ms. Saint-Cyr is an accomplished artist, and her company has been creating and implementing large scale murals around the New York Metro area. The company's mission is to "implement murals reflective of the communities, businesses or schools who want to brighten their world." The company has been helping schools create murals which in turn foster positive collaborative experiences

for the students. Her company has worked with many schools on Long Island including Westbury, Hempstead, Roosevelt, and Uniondale. Saint-Cyr Art Studio focuses on creating jobs for artists, while also providing them knowledge on the business side of art. She partners with local youth bureaus to work with youth interns and teach them how to be entrepreneurial in the arts. Ms. Saint-Cyr is also on the board of <u>Career Day Inc.</u> and has frequently been a presenter telling her career story to students.



MARIE SAINT-CYR CEO & HEAD MURALIST SAINT-CYR ART STUDIO

(516) 325-6189 | MARIE@SAINTCYRARTSTUDIO.COM



THE LONG ISLAND COALITION AGAINST BULLYING (LICAB)

nspired by his own experiences with being bullied, Joe decided that getting angry was not the answer to deal with the situation and instead, channeled that anger by creating a positive program to help people cope as well as to deter the bullying from happening at all. Through private donations, fundraising and grants, LICAB has been offering a variety of programs and services for schools to embrace. From consultation services, classroom presentations, to parent and staff workshops, LICAB has been successful at emphasizing the importance of bully-free communities. The pandemic

has unfortunately exacerbated issues of bullying, causing schools and communities to be largely unprepared to deal with the emotional, mental, social, and psychological effects of lockdowns and remote learning. LICAB's multi-faceted programs help guide those struggling with bullying get back on a positive path.



JOSEPH A. SALAMONE EXECUTIVE DIRECTOR

THE LONG ISLAND COALITION

AGAINST BULLYING (LICAB)
(516) 777-7709 | WORKSHOPS@LICAB.ORG



LEARN MORE ABOUT TWO AMAZING EVENTS HONORING AND AWARDING THE BEST NONPROFIT ORGANIZATIONS IN THE AREA

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