BRINGING A UNIQUE UNDERSTANDING OF KEY ISSUES FACING PUBLIC SCHOOL DISTRICTS

FROM THE EDITOR - SHARI DIAMOND, CIA

It's hard to believe that summer is already over, and the school year has started once again! While a new school year can be exciting, it can also be a bit stressful as we get everything set up to ensure things go smoothly. I'll never forget one particular start to the school year when I was a kid. My mom insisted we spend the last weekend before school began organizing everything—laying out clothes for the week, packing our lunches in advance, and even color-coding our notebooks. At the time, I thought she was going a little overboard. But once the school bell rang that first morning, I realized how much easier everything felt. Now, every year, I try to start off in the same way, getting prepared for success early! Although it takes a bit more time to get ready, being prepared pays off in the long term.

Not only must schools prepare for the typical back-to-school procedures, but they must also adapt to the ever-changing technological and operational landscape. In this issue, we'll cover some topics that should be top of mind for the new school year. We'll cover the new AI password cracking tools that hackers are using, best practices for using district credit cards and field trip procedures, especially as we start traveling again, and a look at some applications for making online payments.
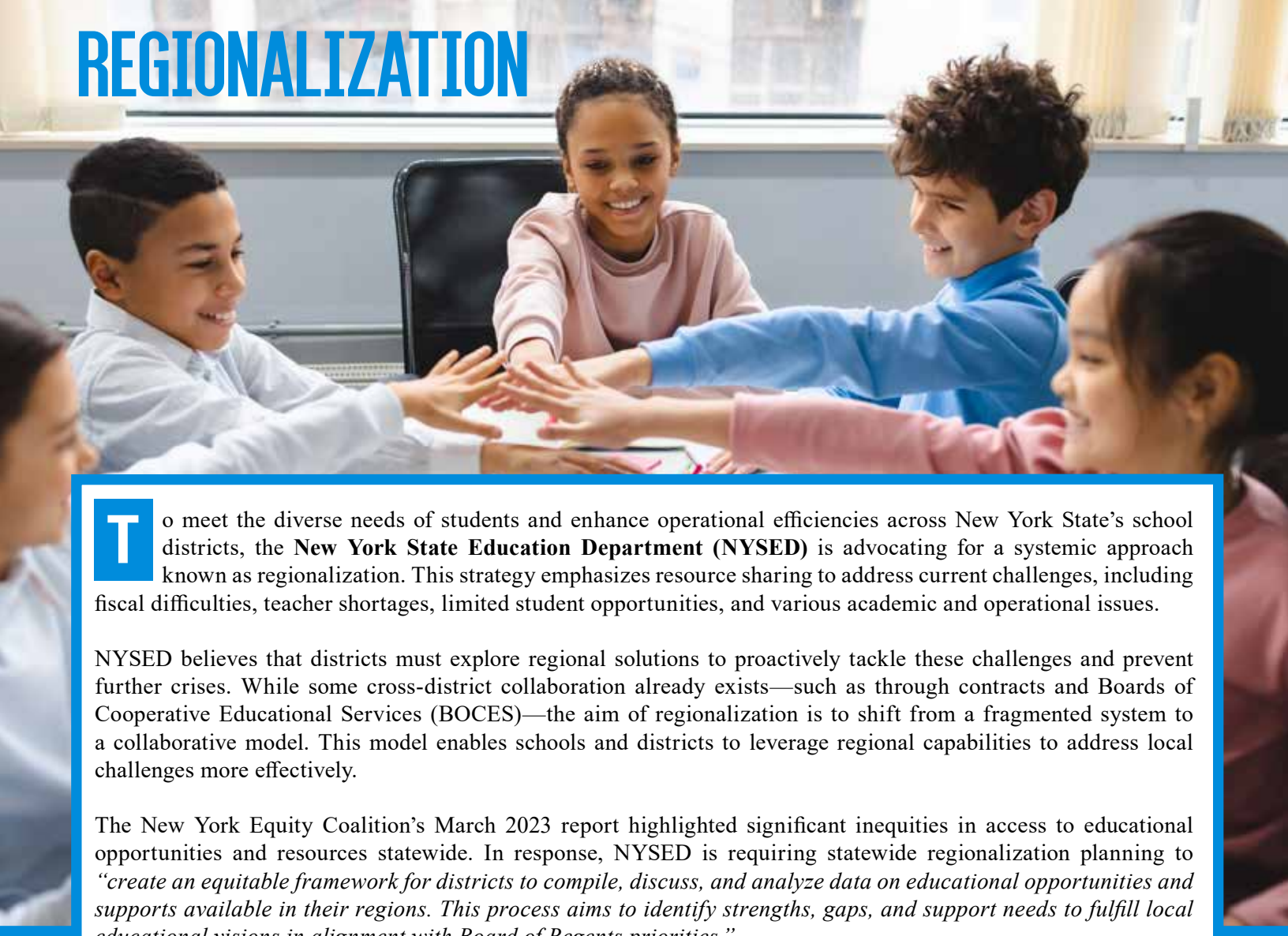
We continue to stay abreast of changes and are always looking for ways to make school operations more effective and efficient. We welcome ideas to research and truly want to be a valuable partner.

Wishing you all a very happy fall and winter holiday season!

Shari Diamond

REGIONALIZATION

To meet the diverse needs of students and enhance operational efficiencies across New York State's school districts, the **New York State Education Department (NYSED)** is advocating for a systemic approach known as regionalization. This strategy emphasizes resource sharing to address current challenges, including fiscal difficulties, teacher shortages, limited student opportunities, and various academic and operational issues.

NYSED believes that districts must explore regional solutions to proactively tackle these challenges and prevent further crises. While some cross-district collaboration already exists—such as through contracts and Boards of Cooperative Educational Services (BOCES)—the aim of regionalization is to shift from a fragmented system to a collaborative model. This model enables schools and districts to leverage regional capabilities to address local challenges more effectively.
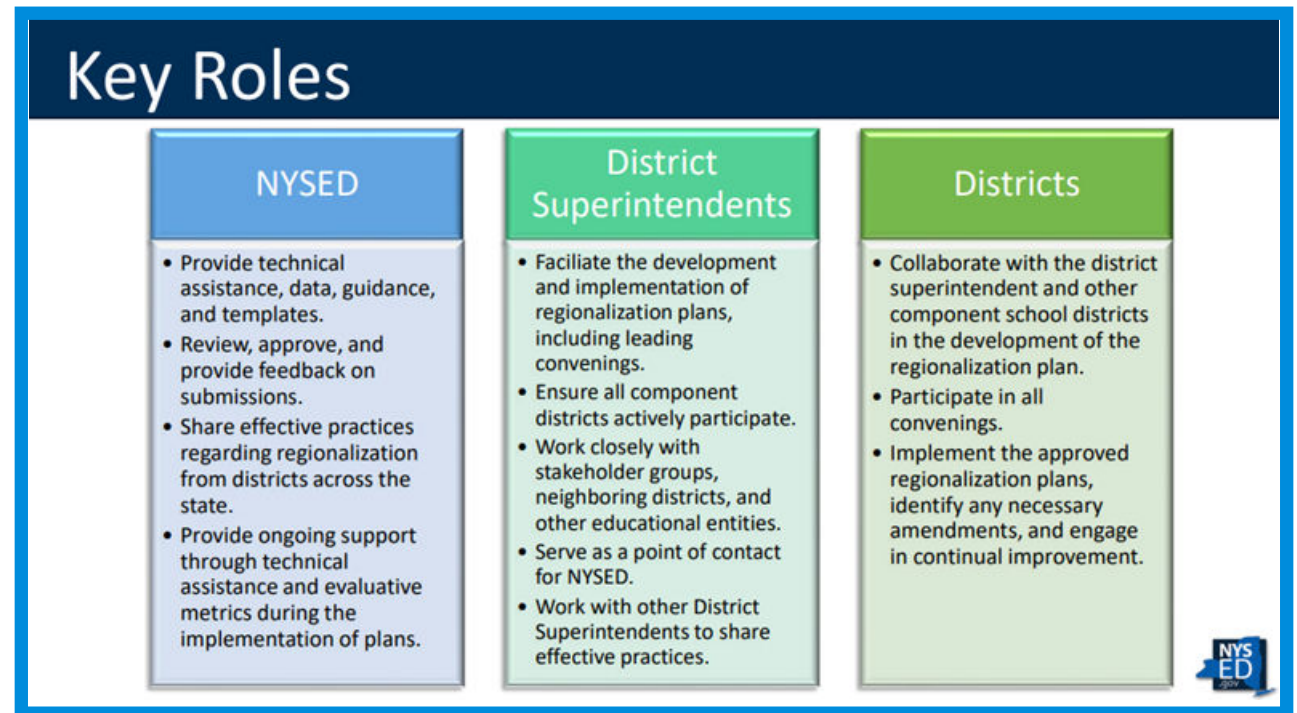
The New York Equity Coalition's March 2023 report highlighted significant inequities in access to educational opportunities and resources statewide. In response, NYSED is requiring statewide regionalization planning to *"create an equitable framework for districts to compile, discuss, and analyze data on educational opportunities and supports available in their regions. This process aims to identify strengths, gaps, and support needs to fulfill local educational visions in alignment with Board of Regents priorities."*

Moreover, NYSED envisions regionalization as a means for continuous improvement across all New York schools and districts. As student populations shift, both receiving schools and those with declining enrollment face various challenges. Regionalization is distinct from reorganization; it presents an opportunity for districts to optimize enriching experiences for students. By collaborating, schools can identify innovative ways to share resources, overcoming limitations related to funding, location, access, and scheduling.

REGIONALIZATION PLANS WILL FOLLOW A 10-YEAR IMPLEMENTATION TIMELINE (2024-2034):

Regionalization Plan Development Step	Deadline
Strengths & Needs Tool	November 1, 2024 and every 10 years thereafter
Convenings Facilitated by District Superintendents	First Convening by November 1, 2024 and every 10 years thereafter
Interim Progress Report	April 1, 2025 and every 10 years thereafter
Final Regionalization Plan	October 1, 2025 and every 10 years thereafter

NYSED Materials & Guidance: Materials & Guidance | New York State Education Department

Key Roles

NYSED
- Provide technical assistance, data, guidance, and templates.
- Review, approve, and provide feedback on submissions.
- Share effective practices regarding regionalization from districts across the state.
- Provide ongoing support through technical assistance and evaluative metrics during the implementation of plans.

District Superintendents
- Faciliate the development and implementation of regionalization plans, including leading convenings.
- Ensure all component districts actively participate.
- Work closely with stakeholder groups, neighboring districts, and other educational entities.
- Serve as a point of contact for NYSED.
- Work with other District Superintendents to share effective practices.

Districts
- Collaborate with the district superintendent and other component school districts in the development of the regionalization plan.
- Participate in all convenings.
- Implement the approved regionalization plans, identify any necessary amendments, and engage in continual improvement.

SCHOOLS AND DISTRICTS ARE ENCOURAGED TO ASSESS THEMSELVES ACROSS THREE DOMAINS:

1. ACADEMIC DOMAIN:

Evaluates access to courses and programs, student performance, post-secondary pathways, and alignment with the proposed New York State Portrait of a Graduate.

2. SOCIAL/CULTURAL DOMAIN:

Assesses services and activities available to students, attendance and engagement levels, and the broader community's involvement, including families and partnerships.

3. CAPACITY DOMAIN:

Considers the operational capacity of the district, including size, finances, staffing, enrollment, transportation, technology, and other logistical factors.

In summary, regionalization presents an opportunity for New York State's school districts to enhance educational equity and operational efficiency. By fostering collaboration and resource sharing, districts can address current challenges and create enriching experiences for all students. As the landscape of education continues to evolve, it's crucial for stakeholders to engage in conversations that explore innovative solutions.

For more detailed guidance and resources on regionalization, we encourage you to visit the NYSED Regionalization page, **Regionalization | New York State Education Department**.

ERIN TETA
DIRECTOR

CRACKING PASSWORDS WITH AI

Cracking passwords is nothing new, but with AI technologies, the playing field has changed a bit. **PassGAN (Generative Adversarial Nework)** is an AI tool that can reveal passwords much faster than previously thought. While PassGAN has been around for several years, AI is developing at an astonishing rate. According to the **Home Security Heroes (HSH)** study, a 7-character password can now be cracked *in less than 10 minutes* – even if there are symbols, uppercase letters or numbers. **THAT IS SCARY** and far different from **Hive System**'s 2024 annual chart which lists a complex 7-character password brute force cracked in 1 month.

PassGAN is a generative password-cracking AI tool. There are many password-cracking tools, so this is not really anything new, but the time it takes to crack the password is! The new chart from HSH's PassGAN test of running through a list of 15,680,000 passwords shows just how quickly passwords can be cracked based on their length and complexity.

# OF CHARACTER	Numbers Only	Lowercase Letters	Lowercase Upper & Letters	Numbers, Upper & Lowercase Letters	Numbers, Upper & Lowercase Letters, Symbols
4	Instantly	Instantly	Instantly	Instantly	Instantly
5	Instantly	Instantly	Instantly	Instantly	Instantly
6	Instantly	Instantly	Instantly	Instantly	4 Seconds
7	Instantly	Instantly	22 Seconds	42 Seconds	6 Minutes
8	Instantly	3 Seconds	19 Minutes	48 Minutes	7 Hours
9	Instantly	1 Minutes	11 Hours	2 Days	2 Weeks
10	Instantly	1 Hours	4 Weeks	6 Months	5 Years
11	Instantly	23 Hours	4 Years	38 Years	356 Years
12	25 Seconds	3 Weeks	289 Years	2K Years	30K Years
13	3 Minutes	11 Months	16K Years	91K Years	2M Years
14	36 Minutes	49 Years	827K Years	9M Years	187M Years
15	5 Hours	890 Years	47M Years	613M Years	14Bn Years
16	2 Days	23K Years	28n Years	268n Years	1Tn Years
17	3 Weeks	812K Years	539.72M Years	2Tn Years	95Tn Years
18	10 Months	22M Years	7.23Bn Years	96Tn Years	6Qn Years

Source: Home Security Heroes

HSH noted that PassGAN can produce better predictive passwords as well as generate multiple password properties which then makes it easier for cybercriminals to brute force crack a password. Commonly used passwords, short passwords, weak passwords/passwords with no complexity can be guessed with relative ease as per their chart below.


WHAT'S THE RECOMMENDATION?

Although longer complex passwords are more difficult to crack, they also make it harder for the user to remember. Create a 10+ character phrase with numbers, upper and lower case letter(s), and a symbol to significantly increase the time it takes to crack your password. For any account you truly value, bank accounts or your work laptop, - consider multi-factor authentication in addition to a strong password.

TIPS:

► *Don't use the same password on multiple accounts*
► *Don't use common words like "password" or "qwerty"*
► *Don't write it down*
► *DO safeguard your password at all times*
► *DO use a phrase that is easy to remember but tough to crack*
► *DO make your password at least 10 characters – the longer the better*
► *DO use a second personal identifier to authenticate access (like your cell phone)*
► *DO consider using a password generator*

As long as you are using standard best practices for password/passphrase generation, PassGAN won't be a worry (*for now*).

ADAM BRIGANDI, CPA, MBA
SUPERVISOR
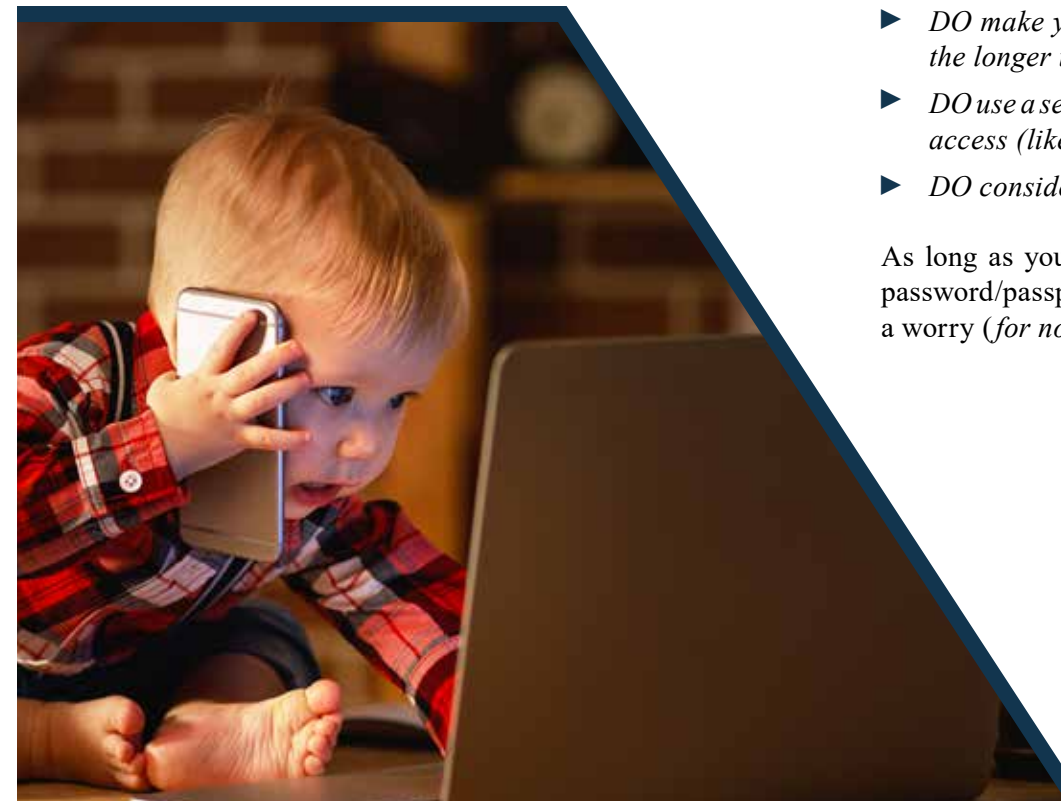
DISTRICT CREDIT CARD -
BEST PRACTICES

There are many reasons that school districts have credit cards. Often, credit cards are the best method for paying for certain travel and conference expenses. In addition, we have noted that some vendors no longer accept purchase orders and will only accept credit cards. To ensure that the district remains in compliance with its purchasing policies and procedures, credit card usage should follow your travel and conference policy as well as your credit card usage policy.

The first step is to have the board authorize the school district to obtain a credit card. The credit card contract must be with a card issuer or financing agency that is in accordance with the school's purchasing policies and procedures.

The next step is to determine who is authorized to have a credit card issued in the school's name. Per the NYS OSC, schools can allow employees who travel frequently to have a card issued in both the name of the school and the employee's name, or where an employee has to sign out for a card when needed, or by allowing the business office to have a card that can be used for large dollar travel expenses that do not require the traveler to present the card.

The credit card invoice must be reviewed by the claims auditor which generally requires original credit receipts to be attached when reviewing the claim. The receipts should be detailed or itemized so that the auditor can ensure the purchase was for a valid expense. Alcoholic beverages and personal items cannot be charged against the school district and therefore the employee should pay the school for such costs. In addition, care should be taken to ensure that employees are not reimbursed for travel expenses that have been charged on the district credit card.

One of the top audit findings when reviewing credit card invoices is lack of support as original detailed receipts were not maintained and attached to the claims packet. As such, the auditor may not be able to verify that the charges were appropriate for school district purposes. Another top finding is that sales tax being included on purchases. School districts are generally exempt from paying sales tax. As such, paying sales tax on purchases that would otherwise be tax exempt is wasteful spending. Furthermore, purchases made using a credit card should not circumvent the purchasing procedures, especially where the vendor would accept a purchase order.

Lastly, the NYS OSC has been performing audits of school district expenditures, especially those that were purchased via a credit card. Per their reports, schools should ensure that the board has adopted a credit card policy that addresses the specific circumstances under which the credit cards may be used, the number of authorized cards, who is authorized to use them, prior approval(*s*) needed, dollar limits, types of expenses for which they may be used (*e.g., travel expenses*) and what documentation must be presented to support the claim submitted for audit.

SHARI DIAMOND, CIA
PARTNER

ONLINE
SCHOOL PAYMENT APPLICATIONS

Schools are looking for ways to reduce cash collections as more people are utilizing online payment platforms, especially post COVID when most wanted non-contact payment methods. For school lunch, this issue has been mostly solved where parents can use their credit card or check to load money on their child's account. But for other types of payments like field trips and extraclassroom fund raisers, using an application like Venmo, PayPal , Zelle, or ApplePay requires a link to an individual's account and therefore may not be trackable.

One school district is using their student database, Infinite Campus for online payments for extraclassroom activities. If you already are using this application, this may be a good option. The payments can be made via debit, credit card or e-check. **Infinite Campus** has a school store option where school spirit wear, school plays, activity fees or donations can be made. Families can select specific activities and athletics from the school store which will allow field trip fees to be paid along with signing permission slips. Parents can access their account via their laptop, tablet or SmartPhone. **For more information, click here!**

Another cashless payment application that we became aware of is **Vanco**. Vanco brings all payments into one easy-to-manage shopping cart, simplifying life for parents and administrators, while enhancing fundraising potential for districts. One logon can cover meal payments, any school district fees, donations, fundraisers, prom tickets, drama tickets, dues, athletics, technology insurance, school store items (*which also can track inventory*) and more. The application is customized by the school district to meet each school's individual needs. **For more information, click here!**

Lastly, **LINQ Connect** is an online payment platform for school-related fees and meal balances. Very similar to the other applications, users can set up automatic payments, users can be alerted to low balance notifications and can get detailed reports. School meal menus and field trip forms can be uploaded. One thing that is unique is their Feed it Forward program where families can help others by adding money with just a click. All funds paid to the program are linked to a particular school and users can even choose other school districts to help out. With the increase in food prices, we are seeing an uptick in unpaid meal debt. It's very simple to use and can easily provide much needed support. **For more information, click here!**

ADAM BRIGANDI, CPA, MBA
SUPERVISOR

GRANT FOR MEAL PREP AND DISTRIBUTION

It's Farm-to-School Month! The state has announced that $10 million is available through New York State's Second Round of New York's Regional School Food Infrastructure Grant Program. The funds can be used in New York state public schools to improve meal preparation and distribution for Kindergarten through Grade 12 students.

The program will provide $50 million over five years to eligible applicants and will enable schools to better prepare fresh and nutritious meals, and potentially increase the use of more healthy and local NYS food items. The goal is for schools to serve meals that are just like *"mom used to make"* - prepared from scratch. The program also aims to provide a boost to New York farmers, to combat food insecurity, and strengthen local food production across the State.

Funding from the program will go toward developing facilities to allow organizations to aggregate, store, process, and prepare farm products on-site. The program also encourages workforce development by providing training to schools, communities, and students in culinary arts, food processing, safe food handling and storage, logistics, delivery, and more, based on community need.

Applications for Round 2 of the Regional School Food Infrastructure Grant Program are open! The Department of Agriculture and Markets announced Round 2 of the program on October 11th. Project proposals should be regionally focused on improving meal preparation, reducing food insecurity, increasing market opportunities for New York State producers, and strengthening the resilience of our state's food system. The program requires that funded facilities serve multiple school districts and support their local community, including providing workforce development opportunities. Funding will be awarded to every region of the state over the course of five years. The first round of funding was awarded to projects in Western New York and in the North Country. Two additional regions will be awarded $5 million each in this round and in subsequent rounds, until all regions are awarded.

Grant funds are available for the costs of capital projects that support the preparation and distribution of fresh meals for regional school infrastructure, such as aggregation, storage hubs, and/or commissary-type kitchens. Eligible applicants include not-for-profit organizations, local municipalities, school districts, and Boards of Cooperative Education Services (BOCES).

Proposals are due on December 5, 2024, at 4:00 pm. For more information on the program, project eligibility, and how to apply, **visit here**. Additionally, an informational webinar was held on **October 29, 2024, at 12:00 pm**. **You can watch it here!**

RAYMOND MORRIS
STAFF ACCOUNTANT

SCHOOL FIELD TRIPS
BEST PRACTICES

School field trips provide students with an excellent opportunity to learn beyond the classroom setting. Post COVID, school-sponsored field trips have been on the rise. The school district is responsible for establishing policies and procedures that ensure the safety of all students, staff, and volunteers who participate in a student field trip. It is therefore important that school districts maintain detailed field trip procedures for managing student travel that consider insurance liability, if any additional coverage is needed, chaperone requirements, student supervision ratios, required approvals and timelines, transportation needs, food and allergies, medical and nursing needs, and emergency management planning.

A good place to start is with your student insurance provider, who may be able to offer guidelines and sample forms. NYSIR, which provides insurance for many school districts in New York, has published *"A Guide to Managing Student Travel,"* which addresses the various types of insurance and what activities may not be covered, how to assess risks with a planned trip, foreign travel considerations, emergency planning, and transportation issues.

Some best practices that should be included in school district field trip policies and procedures include:

1. *Minimum adult/chaperone to student ratio.*
2. *Requirements for volunteer chaperones.*
3. *Emergency contact info.*
4. *Required documentation and forms to be completed.*
5. *Required approvals.*
6. *Guidelines when using transportation by parents, guardians or other transportation companies such as coach buses.*
7. *Guidelines and requirements for international travel considerations, if allowed.*
8. *Pre and post trip evaluations.*
9. *Insurance considerations.*
10. *Financial considerations.*

School-sponsored trips generally should have an educational purpose and support learning outcomes. Trips that are celebrations (*e.g., senior class trip*) generally should be approved if the students fundraise to participate in the trip. Generally, trips should not be cost-prohibitive and should aim to include as many students as possible. In addition, school-sponsored trips should include an assessment of potential risks (*e.g., travel restrictions, air travel, overnight stays, injuries, failure to properly supervise, illness*) associated with travel and ensure policies and procedures address ways to manage such risks. Lastly, schools should ensure that emergency management plans that address various situations are formally documented.

Many people are involved in organizing student field trips. Putting best practices in place can ensure a safe and successful trip.

SHARI DIAMOND, CIA
PARTNER

FINANCE MANAGER
WEB-BASED PRODUCTS

In July, Finance Manager released two web-based products – nVision Web and Timepiece Web.

nVision Web is an employee self-service portal which allows for employees to view and/or download their paycheck stubs and W-2's. It also allows for employees to enter time off requests that go through a district defined electronic approval process created in nVision Web.

Timepiece Web is an optional add on to Timepiece which allows for employees to electronically enter their time worked through the portal. It also allows employees to view attendance balances, enter time off requests, and their time entry/punch data if applicable.

Both products will run and be managed on the Microsoft Azure Cloud Platform and will require multi-factor authentication. Finance Manager plans to also release a mobile and tablet friendly application.

Stay tuned for more information and updates!

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