

# AGENDA



## BOARD OF EDUCATION

January 3, 2024

Beach Street Middle School  
17 Beach Street

Submitted by:  
Dr. Paul Romanelli  
*Superintendent of Schools*

**A G E N D A**  
**REGULAR MEETING OF THE BOARD OF EDUCATION**  
**January 3, 2024**  
**REVISED**

*Beach Street Middle School*

*West Islip, New York*

- I. **CALL TO ORDER**
- II. **QUORUM COUNT**
- III. **ANNOUNCEMENTS**
  - A) Student Representative Report
- IV. **DISCUSSION**
  - A) Presentation on High School Pool Bond
- V. **INVITATION TO PUBLIC** - *The public is invited to speak on any agenda item. Community members will be recognized from the signature cards {name and contact information required}. This will be limited to 20 minutes in total and will continue only as long as it is conducted in an orderly fashion. Signature cards must be submitted at the opening of the meeting. Each person or representative of a group will be limited to three minutes.*
- VI. **APPROVAL OF MINUTES:**

A motion is needed to approve the minutes of the December 7, 2023 Regular Meeting.
- VII. **RECOGNITION**
  - A) Athletic
    - Girls Varsity Gymnastics All County ~ *Emily Ball, Victoria Mueller, Cameron Giorgianni*
    - Girls Varsity Tennis All County ~ *Abigail Lam, Anny McCann, Julia Evangelion*
    - Girls Varsity Soccer All County ~ *Erin Palmeri, Ava Obloj, Carley Squeglia*
    - Boys Varsity Soccer All County ~ *Jack Stefanak*
    - Boys Varsity Soccer All County Academic ~ *Daniel VonThaden*
    - Girls Varsity Cross Country ~ *Madison Howley*
    - Boys Varsity Cross Country ~ *James Moore, Gavin DeVito*
    - Boys Varsity Volleyball All County ~ *Erick Burciaga, Seamus Smith, Zachary Thomas, Dean Miller, Sean Cantwell*
    - Boys Varsity Volleyball All County Tournament Team ~ *Erick Burciaga, Seamus Smith, Christopher Thomas, Zachary Thomas*
    - Girls Varsity Volleyball All County Tournament Team ~ *Julia Kalinowski*
    - Varsity Football All County ~ *Christopher Piropato, Rocco Carpinello, Shaun Boyle, Jordan Fileti*
    - Varsity Field Hockey All County ~ *Olivia Genovese*
    - Varsity Field Hockey All County Honorable Mention ~ *Cadence Catalano, Damiana Beige*
    - Game Day Cheer All County ~ *Jenna Tyler, Allyson Sesto*
    - Game Day Cheer Academic All County ~ *Emerson Ammirata*
- VIII. **PERSONNEL**
  - A) Memorandum of Agreement between Teamsters, West Islip UFSD and Employee A
  - B) Personnel Agenda
- IX. **CURRICULUM UPDATE**
- X. **REPORT OF BOARD COMMITTEES**
  - A) Safety Committee {11/14/2023}
  - B) Education Committee {1/2/2024}
  - C) Finance Committee {1/2/2024}
  - D) Buildings and Grounds Committee {1/2/2024}
  - E) Special Education Committee {1/3/2024}
  - F) Policy Committee
    1. Second Reading No. 6140 Health Examinations

**XI. BUSINESS ITEMS**

- A) Approval of Budget Transfers
- B) Approval of Bid 2023-2024
  - 1. #2401 Allendale Machinery Systems HAAS Super Minimill \$57,933.90
- C) Approval of Contracts 2023-2024
  - 1. Deer Park UFSD Special Education Contract
- D) Approval of Surplus
  - 1. School Bus Van #53 (1996) – Transportation Department
  - 2. Ford E250 Van #505 (2008) – Transportation Department
  - 3. Various technology items – Information Technology Department
  - 4. Library Books – Paul J. Bellew Library

**XII. PRESIDENT'S REPORT**

- A) Approval of Resolutions
  - 1. Receipt of the Independent Accountant's Reports on Staff Attendance and System to Track and Account for Children (STAC) and automated Verification Listing (AVL) Forms Detailed Testing and the Risk Assessment Update Report dated December 7, 2023 from Cullen & Danowski, LLP
  - 2. Recommendation that the Board of Education approve the Corrective Action Plans in response to the internal auditors' reports dated December 7, 2023, submitted by the Assistant Superintendent for Business
- B) Approval of Personnel for Special District Meeting – January 23, 2024
- C) Approval of resolution re: the Board of Education approves the recommendations of the Special Education Committee of students as listed in the District's backup and authorizes the District to arrange for appropriate services.

**XIII. SUPERINTENDENT'S REPORT****XIV. NOTICES/REMINDERS****XV. OTHER ITEMS FOR BOARD MEMBERS INFORMATION**

**XVI. INVITATION TO PUBLIC** – *The public, at this time, is invited to bring before the Board any questions/concerns. Community members will be recognized from the signature cards {name and contact information required}. This will be limited to 20 minutes in total and will continue only as long as it is conducted in an orderly fashion. Signature cards must be submitted by the time the first speaker is called to the podium. Each person or representative of a group will be limited to three minutes.*

**XVII. EXECUTIVE SESSION** – *After a ten-minute break, the Board of Education will adjourn to discuss personnel, negotiations, and litigation. At the conclusion of Executive Session, the Board will reconvene to public session to consider any items for which a vote is required.*

**XVIII CLOSING** - Adjournment

**REGULAR MEETING OF THE BOARD OF EDUCATION**  
**December 7, 2023 – Beach Street Middle School**

PRESENT: Mr. Tussie, Mr. Antonello, Mr. Bedell, Mrs. Brown, Mrs. Kelly,  
Mrs. Marks

ABSENT: Mr. McCann

ADMINISTRATORS: Dr. Romanelli, Mrs. Morrison, Mrs. Pellati, Mr. Cameron

ABSENT: None

ATTORNEY: Mr. Volz

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Meeting called to order at 7:30 p.m. followed by the Pledge.

**ANNOUNCEMENTS:**

Student Representative Report

High School students Jessica Berstein, Kaitlyn Malone, Alex Montes, Kevin Mauri, Krista Williams, Kaitlyn Mahon and Tadhg O'Sullivan-Bakshi under the direction of Advisor, Kristie Ferruzzi, gave a presentation on the West Islip Thirst Project. West Islip is the biggest chapter of the Thirst Project in the country. These students have helped combat the water crisis and led initiatives saving 8,000 lives. West Islip has been the golden standard raising \$190,000 in donations that came from the community, businesses, friends, social media and word of mouth. The district is extremely proud of the hard work and commitment of these students.

Mr. Tussie thanked the students for representing the community and for their leadership and dedication to the Thirst Project.

DISCUSSION

1. Mr. Tussie spoke about a safety issue and a request to extend the sidewalk three blocks on Muncey Road in West Islip. The district has looked into this request and will be sending a letter to Mr. Thomas Owen, Commissioner of Public Works for the Town of Islip, requesting to extend the sidewalk for the safety of students.
2. Mr. Tussie advised that the Board will be reapproving the Corrective Action Plan (CAP) from the Office of the State Comptroller (OSC) audit that took place during school year 2021-2022. During the 2021-22 OSC audit the Chief Examiner of the OSC instructed the district to complete a response letter and CAP and have these Board approved and submitted to the OSC by June 30, 2022. The district complied and the Board approved the CAP at the June 21, 2022 Board Planning Session and the documents were submitted to the NYSED in advance of the OSC deadline. The final OSC audit report was dated July 2022. NYSED notified the District on November 27 that the CAP must be reapproved by the Board because it was approved prior to the final OSC report date. The Board is reapproving the original CAP that was submitted to NYSED in 2022 to comply with this technical requirement.

RECOGNITION

Scope National School Development Council Award for Academic Growth and Student Leadership in Learning – Rocco Carpinello and Caitlyn Salus.

APPROVAL OF MINUTES:

Motion was made by Richard Antonello, seconded by Debbie Brown, and carried when all Board members present voted in favor to approve the minutes of the November 14, 2023 Planning Session.

PERSONNEL

Motion was made by Richard Antonello, seconded by Debbie Brown and carried when all Board members present voted in favor to approve TEACHING: PROBATIONARY APPOINTMENT: Jessica Phillips, Psychologist, effective January 3, 2024 through January 2, 2028 (St. John the Baptist; Step 3<sup>4</sup>; replacing Christopher Hachmann (resigned)).

Motion was made by Richard Antonello, seconded by Debbie Brown, and carried when all Board members present voted in favor to approve the personnel consent agenda T-2, CL-1, CL-2, CL-3, CL-4, CL-5, CL-6, CL-7, CL-8 and Other as listed below:

TEACHERS

T-2

REGULAR SUBSTITUTE (AMENDED)

Alessia Tocco, Family and Consumer Science  
Effective September 1, 2023 through January 5, 2024  
(Beach & High School; change in date from September 1, 2023 through December 4, 2023)

CIVIL  
SERVICE

CL-1

CHANGE IN TITLE

Kim Landhauser, Assistant Cook  
Effective December 8, 2023  
(High School; Step 9; change from Part-Time Food Service Worker; replacing Cathy Weingarten {terminated})

CL-2

PROBATIONARY APPOINTMENT (AMENDED)

Nicole Rosenberg, Part-Time Food Service Worker  
Effective December 8, 2023  
(Beach Street; change in effective date from November 15, 2023)

**CIVIL  
SERVICE,**  
continued

**CL-3**

**PROBATIONARY APPOINTMENT**

\*Imee Acevedo, Part-Time Food Service Worker  
Effective December 8, 2023  
(Manetuck; \$16.22/hr; replacing Joanna DeRosa {retired})

Eileen Ayers, Part-Time Food Service Worker  
Effective December 8, 2023  
(Oquenock; \$16.22/hr; replacing Elaine Napoleon {reassigned})

Christina Chiarelli, Special Education Aide  
Effective December 8, 2023  
(Oquenock; Step 1; new position)

Michelle Colletti, Cafeteria Aide  
Effective December 8, 2023  
(Oquenock; Step 1; replacing Amanda Neilson {reassigned})

**CL-3**

**PROBATIONARY APPOINTMENT**

Michael DeBatt, Head Custodian  
Effective December 26, 2023  
(Bayview; Step 10; replacing Pasquale Romeo {resigned})

Gissel Heredia, Cafeteria Aide  
Effective December 8, 2023  
(Manetuck; Step 1; replacing Jessica Pujja {terminated})

Lisette Rodriguez, Special Education Aide  
Effective December 4, 2023  
(Beach Street; Step 1; replacing Ryan Perry {reassigned})

**CL-4**

**RESIGNATION**

Johanna Amantia, Cafeteria Aide  
Effective December 1, 2023  
(Bayview)

Michelle Lecchi, Cafeteria Aide  
Effective November 22, 2023  
(Oquenock)

Katherine Martino, Special Education Aide  
Effective December 12, 2023  
(Beach Street)

*\*Conditional pending fingerprinting clearance*

**CL-5                    RETIREMENT**

Timothy Maes, Guard  
Effective December 1, 2023  
(10.22 years)

**CL-6                    SUBSTITUTE CUSTODIAN (\$15/hr)**

Jennifer Wormuth, effective December 8, 2023

**CL-7                    SUBSTITUTE FOOD SERVICE WORKER (\$15/hr)**

Nicole Perchetti, effective December 8, 2023

**CL-8                    SUBSTITUTE GUARD (\$23.73/hr)**

Timothy Maes, effective December 8, 2023

**OTHER**

**CLUBS/ADVISORS 2023-2024**

**DISTRICTWIDE**

Combined Elementary Band, James Kraus  
Jazz Lab, High School, David Kaufman

**HIGH SCHOOL (AMENDED)**

Mock Trial, Daniel Gschwind and Edward Jablonski (shared)  
(change in Advisor from Edward Jablonski)

**OQUENOCK**

Little Farmers Club, Lisa Brush and Nicole Cagno Angerame (shared)

**OQUENOCK (AMENDED)**

Fitness Club, Melinda Monahan and Debbie Throo (shared)  
(change in Advisor from Melinda Monahan)

**SUBSTITUTE TEACHER (\$130 per diem)**

Nickole Aponte, effective December 8, 2023  
Grace Beshlian, effective December 8, 2023  
Mirasol Blanco, effective January 8, 2024, student teacher  
John Blank, effective December 8, 2023  
Olivia Capitano, effective December 8, 2023

**OTHER**  
continued

**SUBSTITUTE TEACHER** (\$130 per diem)

Sophia Clark, effective December 8, 2023  
Julia Costello, effective January 8, 2024, student teacher  
\*Kamryn Cinotti, effective December 8, 2023  
\*James Dobbins, effective January 22, 2024, student teacher  
Giavanna Dushaj, effective December 8, 2023, student teacher  
Jack Dyer, effective December 8, 2023  
Samantha Fahey, effective December 8, 2023  
Jennifer Kane, effective January 22, 2024, student teacher  
Samantha Luvera, effective December 8, 2023  
Danielle Marino, effective December 8, 2023, student teacher  
Paige Martin, effective January 16, 2024, student teacher  
Lauren McCann, effective December 8, 2023  
Destiny Parsons, effective January 24, 2024, student teacher  
Angela Paton, effective January 29, 2024, student teacher  
Nicole Perchetti, effective December 8, 2023  
\* Jillian Rinne, effective December 8, 2023  
\*Giulianna Sambone, effective January 22, 2024, student teacher  
Jill Solomon, effective December 8, 2023  
\*Melissa Stillman, effective March 4, 2024, student teacher  
\*James Walker, effective January 22, 2024, student teacher  
\*Victoria Westenberg, effective March 11, 2024, student teacher

**ADULT EDUCATION INSTRUCTORS FALL 2023**

Matthew Triglia (Lifeguard) \$25/hr, effective November 21, 2023

**NYS SEAL OF BILITERACY ADVISORS**

Katlyn Colace  
Elyse Patti-McDonald

*\*Conditional pending fingerprinting clearance*

**CURRICULUM REPORT**

Mrs. Morrison informed the audience that prekindergarten and kindergarten registration will take place from January 16 to February 16. Information regarding the registration process and procedures will be sent out prior to the December break.

Mrs. Morrison congratulated Ms. Morgigno, who is a Business Teacher at the high school, and was recently recognized by the West Islip Chamber of Commerce for her dedication and contributions to the school community. Ms. Morgigno goes above and beyond to ensure that students engage in productive, real world learning experiences. Mrs. Morrison also congratulated Ms. Ferruzzi. Ms. Ferruzzi is a Science Teacher at the high school and was recently selected as a New York State Master Teacher. As a master teacher, Ms. Ferruzzi will engage in ongoing professional development experiences that will continue to bring authentic and impactful learning opportunities to her students. West Islip is extremely fortunate to have Ms. Ferruzzi and Ms. Morgigno as part of the district's instructional team.

Mrs. Morrison wished everyone Happy Holidays!

REPORT OF COMMITTEES:

Health & Wellness Alliance: Grace Kelly reported on the meeting that took place on 11/14/23. Items discussed included financial report; the success of the 2023 Halloween Hustle; exploring options for the next community event; winter newsletter; the second annual gingerbread house decorating party; Health & Wellness scholarships for two seniors; and the committee was enlightened regarding the district's Effective Schools Solutions Mental Health Services. The next meeting will take place on Tuesday, January 9, 2024 at 9:30 a.m. in the cafeteria at P.J. Bellew Elementary School.

Safety Committee: the Board delayed the committee report until the January 3, 2024 Board meeting.

Buildings and Grounds: Christina Marks reported on the meeting that took place on 11/14/23. Items reviewed included update on construction projects: Beach rotunda is almost finished, air conditioning connected; science lab being finished; waiting on delivery of windows for PJ Bellew; high school fire alarm installation will start this month; district office vestibule will start in February; excess steam at high school addressed; high school pool has new problems with air leaks; and talks regarding a possible tenant at Masera continue and an offer/proposal should be made in two weeks.

Education Committee: Richard Antonello reported on the meeting held 11/28/2023. Items reviewed included a request from the Board to discuss 8<sup>th</sup> grade Algebra Regents and 9<sup>th</sup> grade Living Environment Regents and if there is something that can be done as a district so students are not in need of tutors; New York State Graduation Measures Initiative - November 2023 recommendations from the Blue Ribbon Commission were discussed and the district's Profile of a Graduate is in line with these recommendations; Weighted/Unweighted courses were discussed and the committee not ready to make a recommendation yet; updates on cell phone and attendance committees.

Finance Committee: Grace Kelly reported on the meeting held 11/28/2023. Items reviewed included the October treasurer's report; October extra-curricular report; October payroll summary; October financial statements; October claims audit report; November system manager audit trail; payroll certifications and budget transfers. Mrs. Pellati advised that the Audit Committee meeting with the internal auditors, Cullen & Danowski, is scheduled for December 7, 2023 to discuss the results of the detailed testing on staff attendance, the STAC system and results of the annual risk assessment. Mrs. Pellati also discussed the additional 2023-2024 engagement letter from R.S. Abrams & Co., LLP relating to the preparation of financial statements.

Special Education Committee: Debbie Brown reported on the meeting held 12/6/23. Items discussed included approval of IEP's based on CSE and CPSE recommendations being approved this evening; preliminary 2024-2025 special education budget; special education students attending a program at Argyle Theatre; social workers contributed Thanksgiving baskets to families in need; the Board received an update on the success of the ESS Program at the high school; the Board recently completed tours of Special Education classes at P.J. Bellew, Manetuck, Beach Street and the High School and visited the 8:1:1 and 15:1 classrooms, resource room, sensory rooms, and observed structural literacy lessons. The next SEPTA meeting will be on 1/24 at Bayview at 7:00 p.m. Events are planned at Dave & Busters on 1/31 and SEPTA Bowl on 4/13/24 in West Babylon at 7:00 p.m.

Audit Committee: Anthony Tussie reported on the meeting that took place on 12/7/23. Items reviewed included the detailed testing on staff attendance, the STAC system and results of the annual risk assessment.

Policy Committee: James Cameron advised that at the recommendation of the Suffolk County Department of Health, Policy 6140 be updated to include blood testing since skin testing is not as accurate. A First Reading took place and the next policy meeting will be on February 6.

1. First Reading No. 6140 Health Examinations

FINANCIAL MATTERS:

Motion was made by Richard Antonello, seconded by Debbie Brown and carried when all Board members present voted in favor to approve 2023-2024 General Fund budget transfers 4335-4336.

Motion was made by Richard Antonello, seconded by Debbie Brown, and carried when all Board members present voted in favor to approve 2023-2024 Contracts: Half Hollow Hills Central School District Special Education Contract and revised Mid Island Associates SEDCAR Contract.

Motion was made by Richard Antonello, seconded by Richard Antonello and carried when all Board members present voted in favor to approve RFP#2400 – External Independent / Auditing Firm Services.

Motion was made by Richard Antonello, seconded by Debbie Brown, and carried when all Board members present voted in favor to approve the following Change Orders:

1. Stalco Construction, Inc. – \$9,368.06 West Islip High School
2. Stalco Construction, Inc. – (\$1,000.00) Beach Street Middle School
3. Stalco Construction, Inc. – (\$1,000.00) Udall Road Middle School
4. Stalco Construction, Inc. – (\$8,922.56) Bayview Elementary School
5. Stalco Construction, Inc. – (\$1,000.00) Manetuck Elementary
6. Stalco Construction, Inc. – (\$1,000.00) Oquenock Elementary
7. Stalco Construction, Inc. – (\$1,000.00) Paul J. Bellew

PRESIDENT'S REPORT

Motion was made by Richard Antonello, seconded by Debbie Brown and carried when all Board members present voted in favor to approve the addendum to the R.S. Abrams engagement letter for auditing services for the fiscal year ended June 30, 2024.

Motion was made by Richard Antonello, seconded by Debbie Brown and carried when all Board members present voted in favor to approve resolution re: destruction of unused ballots and full ballot booklets from the May 16, 2023 school budget vote.

*Resolution*

*Upon the order of the commissioner of education per Education Law §2034(6), when a period of six months from the date of election has elapsed without any proceeding being commenced in regard to such election, the board of education may by written resolution order the destruction of unused ballots and full ballot booklets.*

*NOW, THEREFORE, BE IT RESOLVED that the Board of Education hereby approves, the destruction of unused ballots and full ballot booklets not used at the May 16, 2023 election.*

Motion was made by Richard Antonello, seconded by Debbie Brown and carried when all Board members present voted in favor to approve SEQRA resolution re: Fire Alarm Systems.

All board members present voted - 6 Yays 0 Nays

**SEQRA RESOLUTION**

*WHEREAS, the Board of Education of the West Islip Union Free School District desires to embark upon the following capital improvements at the District's facilities as set forth herein and as listed in the working budget: (1) Replacing the existing fire alarm system with a new and improved fire alarm system at the Beach Street Middle School; and (2) replacing the existing fire alarm system with a new and improved fire alarm system at the Paul J. Bellew Elementary School (hereinafter collectively referred to as the "Projects"); and*

*WHEREAS, said capital improvements are subject to classification under the State Environmental Quality Review Act (SEQRA); and*

*WHEREAS, maintenance or repair involving no substantial changes in an existing structure or facility are classified as Type II Actions under the current Department of Environmental Conservation SEQR Regulations (Section 6 NYCRR 617.5 (c)(1)); and*

*WHEREAS, replacement, rehabilitation or reconstruction of a structure or a facility, in kind, on the same site, including upgrading buildings to meet building or fire codes, unless such action meets or exceeds any of the thresholds in section 617.4 are classified as Type II Actions under the current Department of Environmental Conservation SEQR Regulations (Section 6 NYCRR 617.5 (c)(2)); and*

*WHEREAS, routine activities of educational institutions, including expansion of existing facilities by less than 10,000 square feet of gross floor area are classified as Type II Actions under the current Department of Environmental Conservation SEQR Regulations (Section 6 NYCRR 617.5 (c)(10)); and*

*WHEREAS, the purchase or sale of furnishings, equipment or supplies...other than the following: land, radioactive material, pesticides, herbicides, or other hazardous materials are classified as Type II Actions under the current Department of Environmental Conservation SEQR Regulations (Section 6 NYCRR 617.5 (c)(31)); and*

*WHEREAS, the SEQR Regulations declare Type II Actions to be actions that have no significant impact on the environment and require no further review under SEQR; and*

*WHEREAS, the Board of Education, as the only involved agency, has examined all information related to the capital improvement projects and has determined that the Projects are classified as Type II Actions pursuant to Section 617.5(c)(1)(2)(10) and (31) of the SEQR Regulations;*

***NOW, THEREFORE, BE IT RESOLVED,*** that the Board of Education hereby declares itself lead agency in connection with the requirements of the State Environmental Quality Review Act; and

***BE IT FURTHER RESOLVED,*** that the Board of Education hereby declares that the Projects are Type II Actions, which require no further review under SEQR; and

***BE IT FURTHER RESOLVED,*** that the Board of Education hereby shall forward an official copy of this Resolution to the New York State Education Department.

Motion was made by Richard Antonello, seconded by Debbie Brown and carried when all Board members present voted in favor to approve revised resolution re: Special District Meeting – January 23, 2024

**BOARD RESOLUTION  
NOTICE OF SPECIAL DISTRICT MEETING  
OF THE WEST ISLIP UNION FREE SCHOOL DISTRICT,  
SUFFOLK COUNTY, NEW YORK**

NOTICE IS HEREBY GIVEN that the Board of Education of the West Islip Union Free School District, Town of Islip, Suffolk County in the County of Suffolk, New York, adopted a resolution on November 14, 2023, authorizing a Special District Meeting of the qualified voters of said School District to be held on Tuesday January 23, 2024, at the West Islip High School, 1 Lions Path, West Islip, New York, 11795, between the hours of 7:00 am and 9:00 pm, prevailing time, at which time the polls will be opened to vote by paper ballot upon the following Bond Proposition:

BOND PROPOSITION

RESOLVED:

- (a) That the Board of Education of the West Islip Union Free School District, in the County of Suffolk, New York (the "District"), is hereby authorized to expand the existing 5-lane indoor pool to a new 6-lane pool, including all mechanical, electrical, plumbing, and construction requirements, at the West Islip High School, substantially as described in a report prepared for the District by BBS Architects, Landscape Architects & Engineers, P.C., which report is on file and available for public inspection at the office of the District Clerk, the foregoing is to include the original furnishings, equipment, machinery, apparatus and ancillary or related site, demolition and other work required in connection therewith; and to expend therefor, including preliminary costs and costs incidental thereto and to the financing thereof, an amount not to exceed the estimated maximum cost of \$13,850,574;
- (b) that a tax is hereby voted in the aggregate amount not to exceed \$13,850,574 to pay such cost, said tax is to be levied and collected in installments in such years and in such amounts as shall be determined by said Board of Education; and
- (c) that in anticipation of said tax, bonds of the District are hereby authorized to be issued in the principal amount not to exceed \$13,850,574; and a tax is hereby voted to pay the interest on said bonds as the same shall become due and payable.

Such Bond Proposition shall appear on the ballot used for voting at said Special District Meeting in substantially the following condensed form:

BOND PROPOSITION

YES

NO

RESOLVED:

- (a) That the Board of Education of the West Islip Union Free School District, in the County of Suffolk, New York (the "District"), is hereby authorized to expand the existing 5-lane indoor pool to a new 6-lane pool, substantially as described in a report prepared for the District by BBS Architects, Landscape Architects & Engineers, P.C., and to expend therefor, including preliminary costs and costs incidental thereto and to the financing thereof, an amount not to exceed the estimated maximum cost of \$13,850,574; (b) that a tax is hereby voted in the aggregate amount of not to exceed \$13,850,574 to pay such cost, said tax to be levied and collected in installments in such years and in such amounts as shall be determined by said

Board of Education; and (c) that in anticipation of said tax, bonds of the District are hereby authorized to be issued in the principal amount of not to exceed \$13,850,574 and a tax is hereby voted to pay the interest on said bonds as the same shall become due and payable.

AND FURTHER NOTICE IS HEREBY GIVEN, that personal registration of voters is required either pursuant to Section 2014 of the Education Law, or pursuant to Article 5 of the Election Law. If a voter has heretofore registered pursuant to Section 2014 of the Education Law and has voted at an annual or special district meeting within the last four (4) calendar years, he or she is eligible to vote at this Special District Meeting. If a voter is registered and eligible to vote under Article 5 of the Election Law, he or she is also eligible to vote at this Special District Meeting. All other persons who wish to vote must register.

AND FURTHER NOTICE IS HEREBY GIVEN, the voters may register with the Clerk of said School District at her office in the District Administration Office, 100 Sherman Avenue, West Islip, New York 11795, between the hours of 8:00 o'clock A.M. to 4:00 o'clock P.M. (Prevailing Time) when school is in session at any day prior to January 18, 2024 to add any additional names to the Register to be used at the aforesaid Special District Meeting, at which time any person will be entitled to have his or her name placed on such Register provided that at such meeting with the Clerk of said School District he or she is known or proven to the satisfaction of the Clerk of said School District to be then or thereafter entitled to vote at such Special District Meeting for which the Register is prepared. The Register so prepared pursuant to Section 2014 of the Education Law will be filed in the Office of the District Clerk, at her office in the District Administration Office, 100 Sherman Avenue, West Islip, New York 11795, and will be open for inspection by any qualified voter of the District beginning on and after Thursday, January 18, 2024, between the hours of 8:00 o'clock A.M. to 4:00 o'clock P.M., (Prevailing Time), on Saturday, January 20, 2024 by prearranged appointment only between the hours of 10:00 o'clock A.M. and 1:30 P.M. (Prevailing Time), and on January 23, 2024, the day set for the Special District Meeting except Sunday, and at the polling place(s) on the day of the vote.

AND FURTHER NOTICE IS HEREBY GIVEN, that applications for early mail ballots and absentee ballots are obtainable at: [www.wi.k12.ny.us](http://www.wi.k12.ny.us) and will be obtainable during school business hours from the District Clerk beginning Tuesday, January 2, 2024, completed applications must be received by the District Clerk no earlier than December 26, 2023. For in-person applications, applications must be received by the District Clerk no earlier than January 2, 2024, at least seven (7) days before the Special District Meeting, January 16, 2024, if the ballot is to be mailed to the voter, or the day before the Special District Meeting, January 22, 2024, if the ballot is to be delivered personally to the voter. Early mail ballots and absentee ballots must be received by the District Clerk not later than 5:00 o'clock P.M. (Prevailing Time) on Tuesday, January 23, 2024.

A list of persons to whom early mail ballots and absentee ballots are issued will be available for inspection to qualified voters of the District in the Office of the District Clerk on and after Thursday, January 18, 2024, on each day prior to the day set for the Special District Meeting, except Sunday, on Mondays through Fridays between the hours of 8:00 o'clock A.M. and 4:00 o'clock P.M. (Prevailing Time), on Saturday, January 20, 2024 by prior appointment only between the hours of 10:00 o'clock A.M. and 1:30 P.M. (Prevailing Time), and at the polling place on January 23, 2024, the day set for the Special District Meeting. Any qualified voter then present in the polling place may object to the voting of the ballot upon appropriate grounds by making his or her challenge and the reasons therefore known to the Inspector of Election before the close of the polls. A challenge to an absentee ballot may not be made on the basis that the voter should have applied for an early mail ballot.

AND FURTHER NOTICE IS HEREBY GIVEN, that military voters who are not currently registered may apply to register as a qualified voter of the District. An application for registration as a military voter can be requested from Mary Hock, District Clerk, West Islip Union Free School District, 100 Sherman Avenue, West Islip, New York 11795 by mail or e-mail [m.hock@wi.k12.ny.us](mailto:m.hock@wi.k12.ny.us) Monday through Friday when school is in session from 8:00 o'clock A.M. to 4:00 o'clock P.M. (Prevailing Time), the application for registration must be received in the office of the clerk no later than 5:00 o'clock P.M. (Prevailing Time) on December 21, 2023, which is the day before the last day for the transmission of military ballots. In the request for an application for registration, the military voter is permitted to designate his/her preference for receiving the application for registration by mail, facsimile transmission or electronic mail.

AND FURTHER NOTICE IS HEREBY GIVEN, that military voters who are qualified voters of the District may submit an application for a military ballot from Mary Hock, District Clerk, West Islip Union Free School District, 100 Sherman Avenue, West Islip, New York 11795 by mail or e-mail [m.hock@wi.k12.ny.us](mailto:m.hock@wi.k12.ny.us) Monday through Friday when school is in session from 8:00 o'clock A.M. to 4:00 o'clock P.M. (Prevailing Time); in order to receive a military ballot, the military ballot application must be received no later than 5:00 o'clock P.M. (Prevailing Time) on December 21, 2023, which is the day preceding the last day for transmission of military ballots. In the request for an application for a military ballot, the military voter is permitted to designate his/her preference for receiving the application for a military ballot, and the military ballot, by mail, facsimile transmission or electronic mail. All qualified military voters' ballot application and military ballot must be returned by mail or in person. Ballots for military voters shall be distributed to qualified military voters no later than December 22, 2023. Military ballots must be received by the District Clerk (1) before the close of the polls, on Tuesday, January 23, 2024, and must show a cancellation mark of the United States postal service or a foreign country's postal service, or must show a dated endorsement of receipt by another agency of the United States Government, or are signed and dated by the voter and one witness thereto with a date which is ascertained to be not later than the day before the election, January 22,

2024 and which must be received in the office of the clerk of the school district not later than 5:00 o'clock P.M. on the day of the election in order to be canvassed.

BY THE ORDER OF THE BOARD OF EDUCATION

Dated: November 29, 2023  
Mary Hock, District Clerk

Motion was made by Richard Antonello, seconded by Debbie Brown and carried when all Board members present voted in favor to approve resolution re: Board of Education approves the recommendations of the Special Education Committee of students as listed in the District's backup and authorizes the District to arrange for appropriate services.

Resolution

*Be it resolved, that the Board of Education of the West Islip UFSD approves the recommendations of the Special Education Committee of students as listed in the District's backup and authorizes the District to arrange for appropriate services.*

Motion was made by Richard Antonello, seconded by Debbie Brown and carried when all Board members present voted in favor to approve resolution re: recommending the Board of Education to approve the Corrective Action Plan in response to the Office of the State Comptroller's Report of Examination on financial Management for the audit period July 17, 2017 through October 31, 2021.

Resolution

*Recommend the Board of Education to approve the Corrective Action Plan in response to the Office of the State Comptroller's Report of Examination on financial Management for the audit period July 17, 2017 through October 31, 2021.*

SUPERINTENDENT'S REPORT:

Dr. Romanelli thanked the orchestra students for playing in the lobby as everyone entered the auditorium for the Board meeting and wished a Happy Hanukkah to all staff and families celebrating.

Dr. Romanelli spoke about the High School Aquatic Center and the upcoming Special District Meeting/Bond Vote taking place on 1/23/2024 in the high school gym from 7:00 a.m. – 9:00 p.m. He advised that the district would be sending out information regarding the vote after the holidays to everyone in the community. The district will also have public meetings and will be going on a PTA tour. There will also be a video, newsletter and postcard regarding the vote. The pool bond cost is 13.85 million dollars and the pool will go from five lanes to six lanes, and the district will potentially receive between three to five million in aid.

Dr. Romanelli explained how the timing for the bond vote is perfect since there is debt dropping off and the project should be cost neutral to taxpayers. He explained how a January vote would allow the district to obtain state approval and if approved, the project would start the summer of 2025. The district would also like to minimize the length of time the pool is closed to students and outside organizations.

Dr. Romanelli shared some reflections since this was the last board meeting of the year. He spoke about how proud he is of the district and the focus on application of learning, core education classes and how this will

strengthen mastery of learning for students. He also spoke about the Blue Ribbon Commission and changes in graduation recommendations. He explained how the work coming from the state is similar to what the Profile of a Graduate, civil engagement, and performance-based assessment work is and how West Islip is leading the way in this work across the state. In the upcoming year, Dr. Romanelli would like to have more opportunities to showcase student work for parents and community, and show the great learning taking place across the district.

Dr. Romanelli expressed how thankful he is for all the dedicated students, teachers, parents and administrators that give 100% every day and how the theme for the upcoming year is continued collaboration. Dr. Romanelli expressed how he feels very fortunate to be working for the district and wished everyone a Happy Hanukkah, Merry Christmas and Kwanza.

The following resident wished to speak during "Invitation to the Public":

Doreen Hantzschel - Mrs. Hantzschel had concerns regarding the district's revised Code of Conduct policy. Mrs. Morrison advised that there is a lot more to the policy revision and asked that Mrs. Hantzschel give her a call and she would go through the policy with her.

Motion was made by Richard Antonello, seconded by Christina Marks and carried when all Board members present voted in favor to adjourn to Executive Session at 8:34 p.m. for the purpose of discussing personnel, negotiations, and/or litigation.

Meeting reconvened at 9:12 p.m. on motion by Richard Antonello, seconded by Christina Marks and carried when all Board members present voted in favor.

Motion was made by Richard Antonello, seconded by Christina Marks and carried when all Board members present voted in favor to adjourn to Super Executive Session at 9:15 p.m. for the purpose of discussing personnel, negotiations, and/or litigation.

Meeting adjourned at 9:32 p.m. on motion by Richard Antonello, seconded by Christina Marks and carried when all Board members present voted in favor.

Respectfully submitted,



Mary Hock  
District Clerk

All correspondence, reports or related materials referred to in these minutes are on file in the District Office.

**PERSONNEL:**

Consider recommendations of the Superintendent of Schools on the following items:

**TEACHERS**

**T-1                    PROBATIONARY APPOINTMENT (AMENDED)**

Jessica Phillips, Psychologist  
Effective January 11, 2024 through January 10, 2028  
(St. John the Baptist; change in date from January 3, 2024 through January 2, 2028)

**T-2                    REGULAR SUBSTITUTE (AMENDED)**

Alessia Tocco, Family and Consumer Science  
Effective September 1, 2023 through February 8, 2024  
(Beach & High School; change in date from September 1, 2023 through January 5, 2024)

Catherine Seale, Social Worker  
Effective September 1, 2023 through January 23, 2024  
(Paul J Bellew; change in date from September 1, 2023 through January 2, 2024)

**TEACHING ASSISTANTS**

**TA-1                    RESIGNATION**

Kierstin Bacchi, Pre-K  
Effective December 29, 2023  
(Bayview)

**TA-2                    PROBATIONARY APPOINTMENT**

Nicole Bruckner, Pre-K  
Effective January 2, 2024 to January 1, 2028  
(Bayview; Step 5; replacing Kierstin Bacchi {resigned})

**CIVIL SERVICE**

**CL-1                    CHANGE IN TITLE**

Keith Beecher, Custodial Worker III  
Effective January 4, 2024  
(High School; Step 12; change from Custodial Worker I; replacing William Delaney  
(reassigned))

**CL-2                    PROBATIONARY APPOINTMENT (AMENDED)**

Michelle Colletti, Cafeteria Aide  
Effective December 18, 2023  
(Oquenock; change from December 8, 2023)

CIVIL SERVICE, continued

**CL-3**                    **PROBATIONARY APPOINTMENT**

Kelly Delluniversita, Cafeteria Aide  
Effective January 2, 2024  
(Bayview; Step 1; replacing Johanna Amantia {resigned})

Eric DelOrfano, Cafeteria Aide  
Effective January 2, 2024  
(Oquenock; Step 1; replacing Michelle Lecchi {resigned})

**CL-4**                    **RESIGNATION**

Employee J, Provisional School Security Guard  
Effective January 4, 2024  
(District Wide)

**CL-5**                    **RETIREMENT**

Donald Lettieri, Lead Guard  
Effective January 9, 2024  
(District Wide)

Employee K, Provisional School Security Guard  
Effective January 26, 2024  
(District Wide)

**CL-6**                    **SUBSTITUTE CUSTODIAN** (\$16/hr)

Raymond Conroy, IV, effective January 5, 2024  
Jess Rice, effective January 5, 2024

**CL-7**                    **SUBSTITUTE GUARD** (\$23.73 hr)

Craig Capobianco, effective January 4, 2024  
Employee J, effective January 8, 2024  
Employee K, effective date February 26, 2024

**CL-8**                    **SUBSTITUTE LEAD GUARD** (\$25.95/hr)

Donald Lettieri, effective March 4, 2024

**CL-9**                    **SUBSTITUTE MAINTENANCE** (\$30/hr)

Vincent Galasso, effective January 5, 2024

**CL-10**                  **SUBSTITUTE NURSE** (\$150 per diem)

Cathleen Cahill, effective January 4, 2024

**CL-11**                  **SUBSTITUTE PARAPROFESSIONAL** (\$15/hr)

Gabriella Guadagno, effective December 8, 2023

CIVIL SERVICE, continued

CL-12

SUBSTITUTE SCHOOL SECURITY GUARD (\$33.75/hr)

Employee J, effective January 8, 2024  
Employee K, effective date February 26, 2024

OTHER

PERMANENT SUBSTITUTE TEACHER (\$150 per diem)

Morgan Dosch, Paul J. Bellew  
Effective January 2, 2024 – June 26, 2024

SUBSTITUTE TEACHER (\$130 per diem)

- \*Noemi Almazo, effective April 1, 2024, *student teacher*
- \*Peter Altieri, effective January 4, 2024
- \*Tyler Avelli, effective January 4, 2024
  - Lauren Calabretta, effective January 4, 2024
  - Emily Garabrant, effective January 4, 2024
  - Maya Hassett, effective January 4, 2024
  - Madison Horan, effective January 4, 2024
- \*Samantha Hughes, effective January 4, 2024, *student teacher*
  - John Kennedy, effective January 4, 2024
  - Danielle Magnani, effective January 4, 2024
- \*Alisa Ozturk, effective January 4, 2024, *student teacher*
  - Olivia Ramcke, effective January 4, 2024
  - Brynn Scharf, effective January 4, 2024
- \*Grace Simone, effective January 22, 2024, *student teacher*
- \*Aly Sullivan, effective January 22, 2024, *student teacher*

*\*Conditional pending fingerprinting clearance*

SUBSTITUTE TEACHING ASSISTANT (\$105 per diem)

Nickole Aponte, effective January 4, 2024

CLUBS/ADVISORS 2023-2024

HIGH SCHOOL

New York Business & Marketing Honor Society, Frank Franzone & Patricia Stack (shared)

HIGH SCHOOL (AMENDED)

Pit Director, Musical Eric Albinder  
(change in Advisor from David Kaufman)

INSTRUCTIONAL SWIM, FAMILY SWIM PROGRAM & SWIM TEAMS 2023-2024

Lifeguards

Matthew Corbett  
Nick Dituri

Alexandra Gangloff  
Michael Harbord

OTHER, continued

**SPRING 2024 HIGH SCHOOL COACHES**

**BASEBALL**

Shawn Rush, Varsity Coach  
Richard Zeitler, Assistant Varsity Coach  
Michael LaCova, J.V. Coach  
Joseph LaCova, J.V. and Varsity Volunteer  
Dominick LaFerrera, J.V. and Varsity Volunteer

**SOFTBALL**

Colleen Reilly, Varsity Coach  
John T. Denninger, Assistant Varsity Coach  
Steve Fasciani, J.V. Coach

**BOYS TRACK**

Jeremy Robertson, Varsity Coach  
John Lavery, Assistant Varsity Coach

**GIRLS TRACK**

Nicholas Grieco, Varsity Coach  
Vincent Melia, Assistant Varsity Coach

**BOYS LACROSSE**

Thomas Corcoran, Varsity Coach  
Scott Mattera, Assistant Varsity Coach  
Michael Delgado, Varsity Volunteer  
Kyle Kerrigan, Varsity Volunteer  
Anthony Pellati, J.V. and Varsity Volunteer  
Sean McAlavey, J.V. Coach  
Greg Schmalenberger, Assistant J.V. Coach

**GIRLS LACROSSE**

Joseph Nicolosi, Varsity Coach  
Brian Cameron, Assistant Varsity Coach  
Thomas Powers, J.V. Coach  
Jordan Ichert, Assistant J.V. Coach

**BOYS TENNIS**

George Botsch, Varsity Coach  
Alex Giordano, J.V. Coach  
Norm Wingert, J.V. and Varsity Volunteer Coach  
Amie Crisera, J.V. and Varsity Volunteer Coach

**GIRLS GOLF**

Thomas Loudon, Varsity Coach

**GIRLS FLAG FOOTBALL**

Greg Ziems, Varsity Coach  
Jake Rossi, Assistant Varsity Coach

**UNIFIED BASKETBALL**

Ryan Foley, Coordinator  
Noreen Matthews, Assistant Coordinator

OTHER, continued

**SPRING 2024 MIDDLE SCHOOL COACHES**

**BASEBALL**

Charles (Kevin) Osburn, 7-8 Udall Coach  
Frank Valentino, 7-8 Beach Coach

**SOFTBALL**

Tara Annunziata, 7-8 Udall Coach

**BOYS TRACK**

Kevin Murphy, 7-8 Udall Coach  
Christopher Salerno, 7-8 Beach Coach

**GIRLS TRACK**

Kristen Caulfield, 7-8 Udall Coach  
Tara Probert, 7-8 Beach Coach

**BOYS LACROSSE**

Dennis J. Coleman, 7-8 Udall Coach  
Louis Riley, 7-8 Beach Coach  
Michael Murray, Assistant Beach Coach

**GIRLS LACROSSE**

Cara Douglas-Stern, 7-8 Udall Coach  
Jesse Donnarumma, Assistant Udall Coach  
Kristen Doherty, 7-8 Beach Coach  
Emily Gillen, Assistant Beach Coach

**BOYS & GIRLS SWIMMING**

Thomas Bruder, 7-8 Udall/Beach B & G Coach  
Gabrielle Zollo, Assistant Udall/Beach B & G Coach

**SUBJECT: HEALTH EXAMINATIONS**

The Board reserves the right to request a health examination at any time during employment, at School District expense, in order to determine the physical and mental capacity of an employee to perform his/her duties.

Support staff personnel initially appointed to positions may be requested to obtain physical examinations at the expense of the School District. The physical examination is to be obtained from the school physician or the potential employee's private physician.

All members of the Food Service staff shall have a physical examination within thirty (30) days of the start of employment, which may be conducted by a school physician or the employee's private physician.

All bus drivers and substitute bus drivers shall have regular physical examinations as prescribed by the Section 19A Regulations.

Annual or more frequent examinations of any employee may be required, when, in the judgment of the school physician and the Superintendent, such procedure is deemed necessary.

The final acceptance or rejection of a medical report with reference to the health of an employee lies within the discretion of the Board. The decision of the physician designated by the Board as the determining physician shall take precedence over all other medical advice.

**Tuberculosis Surveillance for Food Service Workers:**

- a) Skin testing or blood testing for tuberculosis will be required as part of the pre-employment physical.
- b) All tuberculin reactors will be referred to the Suffolk County Department of Health Services for evaluation and management. Only positive reactors will be followed and require reevaluation as per Suffolk County Department of Health Services and CDC guidelines re-evaluated annually.
- c) ~~Tuberculin reactors who have not taken, or do not choose to take, preventive therapy for one year, should be X-rayed annually for five years and every two years thereafter.~~
- d) ~~Persons completing an adequate course of preventative therapy are exempt from routine periodic chest X-rays.~~

Vision and hearing screening tests can be done by school registered nurses.

Education Law Section 913  
Bus Drivers: 8 New York Code of Rules and  
Regulations Section 156.3(2)  
Rules and Regulations of the Commissioner of  
Motor Vehicles Section 5.09-b  
Cafeteria Workers: State Sanitary Code

WEST ISLIP UFSD  
 2023-2024 Budget Transfers - General Fund  
 School Board Meeting - January 3, 2024

TRAN #	DATE	ACCOUNT	ACCOUNT DESCRIPTION	TRANSFER FROM	TRANSFER TO
4337	11/29/2023	<i>Reclass for Superintendent's office</i>			
		A 1240.432-109-4399	MEETING EXPENSE	1,000.00	
		A 1240.518-109-4399	SUPPLIES, GENERAL		1,000.00
4338	12/04/2023	<i>Reclass for Supt. Conference expenses 2023-2024</i>			
		A 1240.432-109-4399	MEETING EXPENSE	2,000.00	
		A 1240.403-109-4399	CONFERENCE EXPENSES		2,000.00
4339	12/12/2023	<i>Reclass for - AASA Nat'l Conerence, San Diego</i>			
		A 1240.432-109-4399	MEETING EXPENSE	1,000.00	
		A 1240.403-109-4399	CONFERENCE EXPENSES		1,000.00
4340	12/19/2023	<i>To reclass for HS Pool Newsletter &amp; postcard</i>			
		A 1480.423-109-4465	PROF & TECHNICAL SERVICES	2,500.00	
		A 1480.422-109-4499	POSTAGE		2,500.00
<b>DEBIT/CREDIT TOTALS</b>				<u>6,500.00</u>	<u>6,500.00</u>
<b>NET AMOUNT</b>					<u><u>-</u></u>

Approved: Paul Romanelli Date: 12/21/23  
 Dr. Paul Romanelli, Superintendent of Schools

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**INTEROFFICE MEMORANDUM**

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**TO:** DR. PAUL ROMANELLI  
SUPERINTENDENT OF SCHOOLS

**FROM:** ROBERT NOCELLA  
PURCHASING AGENT

**SUBJECT:** PURCHASE OF NEW CNC MILLING MACHINE WITH INDUSTRY STANDARD CONTROLS

**DATE:** DECEMBER 15, 2023

**CC:** E. PELJATI, B. BUONOMO

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A request for sealed bids for Purchase of a New CNC Milling Machine with Industry Standard Controls (Bid #2401) was advertised in Newsday and the Islip Bulletin on Thursday, November 30, 2023. This bid was also advertised on the West Islip District website.

A total of six (6) bids were mailed to prospective bidders. A total of one (1) was returned. This one (1) bid was opened on December 14, 2023.

**RECOMMENDATION:**

Based on the bid meeting specifications that the contract for Purchase of New CNC Milling Machine with Industry Standard Controls is awarded to:

**Allendale Machinery Systems**

**Total cost of the HAAS Super Minimill to the West Islip UFSD: \$57,933.90**

Please contact me with any questions.

**SPECIAL EDUCATION SERVICES CONTRACT**  
**Education Law § 4401(2)(b)**

This Agreement is entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2023 by and between the Board of Education of the West Islip Union Free School District (hereinafter the "SENDING DISTRICT"), having its principal place of business for the purpose of this Agreement at 100 Sherman Avenue, West Islip, NY 11795, and the Board of Education of the Deer Park Union Free School District (hereinafter the "RECEIVING DISTRICT"), having its principal place of business for the purpose of this Agreement at 1881 Deer Park Avenue, Deer Park, New York.

**WITNESSETH**

WHEREAS the SENDING DISTRICT is authorized under the Education Law to contract with other public school districts within the State of New York for the instruction of students with disabilities in those situations where the SENDING DISTRICT is unable to provide for the education of such students with disabilities in special classes in the schools of the SENDING DISTRICT; and

WHEREAS, the RECEIVING DISTRICT is a public school district within the State of New York authorized to provide special education and related services to students with disabilities;

NOW, THEREFORE, the parties mutually agree as follows:

**A. TERM**

The term of this Agreement shall be from July 10, 2023 through June 30, 2024, inclusive, unless terminated early as provided for in this Agreement. It is understood that the SENDING DISTRICT is under no obligation to renew this Agreement upon its expiration.

**B. SERVICES AND RESPONSIBILITIES:**

1. During the term of this Agreement, the services to be provided by the RECEIVING DISTRICT shall include, but not be limited to the following:
  - Instructional Services
  - Special Education and Related Services as set forth in each student's Individualized Education Plan (IEP).
2. The RECEIVING DISTRICT shall provide the services set forth in this Agreement to those student(s) listed on the attached "Confidential Schedule A", incorporated by reference herein and made a part of this Agreement.
  - a. A Student(s) may be added or deleted from the attached Schedule "A" either pursuant to the terms of this Agreement, or pursuant to an agreement, in writing, signed by authorized representatives from both parties. In such event, the payment amount owed by the SENDING DISTRICT shall be adjusted accordingly.
3. All services provided by the RECEIVING DISTRICT to students under this Agreement shall be in accordance with each student's Individualized Education Program (IEP), as it may be modified from time to time. Prompt written notice shall be given by the SENDING DISTRICT to the RECEIVING DISTRICT upon any modification of a student's IEP.
4. The RECEIVING DISTRICT shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as established policy guidance from the New York State Education Department.

5. Services provided pursuant to this Agreement shall be provided without regard to race, creed, color, sex, sexual orientation, national origin, religion, age, disability, or sponsorship.
6. The RECEIVING DISTRICT shall comply with all applicable provisions of the Safe Schools Against Violence in Education (SAVE) Act, including, but not limited to background checks and fingerprinting of all staff directly providing services to students. All persons providing services to the SENDING DISTRICT pursuant to this Agreement must receive clearance for employment by the New York State Education Department prior to the provision of such services.
7. The RECEIVING DISTRICT represents that services under this Agreement shall be provided by qualified individuals of good character and in good professional standing. The RECEIVING DISTRICT represents that no individuals providing services under this Agreement are currently charged, nor in the past have been charged with any relevant criminal or professional misconduct or incompetence.
8. Upon the execution of this Agreement, the RECEIVING DISTRICT shall provide copies of required licenses/certifications of all professionals providing services to student(s) under this Agreement. In the event that the required license/certification of any agent or employee of the RECEIVING DISTRICT providing services under this Agreement is revoked, terminated, suspended, or otherwise impaired, the RECEIVING DISTRICT shall immediately notify the SENDING DISTRICT in accordance with the requirements for all notices pursuant to this Agreement set forth below.
9. The RECEIVING DISTRICT shall comply will all applicable policies of the RECEIVING DISTRICT while providing services pursuant to this Agreement.
10. The RECEIVING DISTRICT shall provide all services pursuant to this Agreement in a competent, professional and timely manner.
11. The RECEIVING DISTRICT will work cooperatively with the SENDING DISTRICT'S Committee on Special Education (CSE) and Committee on Pre-School Special Education (CPSE). The RECEIVING DISTRICT shall make relevant personnel available to participate in meetings of the SENDING DISTRICT's Committee on Special Education (CSE), where appropriate, upon reasonable prior notice to the RECEIVING DISTRICT of such meetings.
12. The RECEIVING DISTRICT shall maintain records, logs and/or reports in accordance with all applicable laws, regulations, requirements of the New York State Education Department or Health Department. The SENDING DISTRICT shall have the right to examine any or all records or accounts maintained and/or created by the RECEIVING DISTRICT in connection with this Agreement, and upon request shall be entitled to copies of same.
13. Both parties to this Agreement understand that they may receive and/or come into contact with protected health information as defined by the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The parties hereby acknowledge their respective responsibilities pursuant to HIPAA and shall comply with said Regulations, if applicable.
14. Both parties, their employees, and/or agents agree that all information obtained in connection with the services performed pursuant to this Agreement is deemed confidential information. Both parties, their employees, and/or agents shall not use, publish, discuss, disclose or communicate the contents of such information, directly or indirectly with third parties, except as provided for in this Agreement. Both parties further agree that any information received by either party's employees and/or agents in connection with this Agreement which concerns the personal, financial, or other affairs of the parties, their employees, agents, and/or students will be treated as confidential and will not be revealed

to any other persons, firms, organizations, or third parties. In addition, both parties agree that information concerning any student covered by the terms of this Agreement shall not be released except as provided for by applicable law, rule, or regulation, including but not limited to the Family Educational Rights and Privacy Act (FERPA).

15. The SENDING DISTRICT shall obtain whatever releases, prescriptions, or other legal documents that are necessary for the RECEIVING DISTRICT to provide services pursuant to this Agreement.
16. The SENDING DISTRICT shall obtain releases or other legal documents necessary for the RECEIVING DISTRICT to render full reports concerning the education and progress of the student(s) to the SENDING DISTRICT at the same time that such reports are made to the parent(s) of student(s) covered by the terms of this Agreement.
17. Upon reasonable prior written notice, the RECEIVING DISTRICT shall be subject to visitation by the SENDING DISTRICT and/or its designated representatives during the normal business hours of the RECEIVING DISTRICT.
18. In the event that the parent or person in parental relation to a student(s) receiving services pursuant to this Agreement files a request for an impartial hearing or administrative complaint or initiates litigation in connection with such services, the RECEIVING DISTRICT shall promptly give written notice of same to the SENDING DISTRICT.

19. Insurance

- a. The RECEIVING DISTRICT, at its sole expense, shall procure and maintain such policies of commercial general liability, malpractice and other insurance as shall be necessary to insure the RECEIVING DISTRICT and the SENDING DISTRICT, including the Board of Education, employees and volunteers, as additional insured, against any claim for liability, personal injury, or death occasioned directly or indirectly by the RECEIVING DISTRICT in connection with the performance of the RECEIVING DISTRICT's responsibilities under this Agreement; each such policy shall provide a minimum coverage of One Million Dollars (\$1,000,000.00) per occurrence subject to an annual aggregate of Three Million Dollars (\$3,000,000).
- b. The insurance is to be underwritten by a licensed and/or admitted New York State Insurer with a minimum Bests rating of A-minus.
- c. In the event any of the aforementioned insurance policies are cancelled or not renewed, the RECEIVING DISTRICT shall notify the SENDING DISTRICT in writing within thirty (30) days of such cancellation or non-renewal.
- d. Upon the execution of this Agreement, the RECEIVING DISTRICT will supply the SENDING DISTRICT with a Certificate of Insurance including the SENDING DISTRICT, Board of Education, Employees and Volunteers as Additional Insured, a copy of the Declaration pages of the policies, and a copy of the additional insured endorsement.

C. COMPENSATION:

1. The RECEIVING DISTRICT shall be entitled to recover tuition from the SENDING DISTRICT for each student receiving services pursuant to this Agreement. The tuition rate shall not exceed the actual net cost of educating such student. If the accounting records of the RECEIVING DISTRICT are not maintained in a manner which would indicate the net cost of educating such student, the tuition rate shall be determined in accordance with the formula set forth in Part 174 of the Regulations of the Commissioner of Education.

- a. The estimated tuition rate pursuant to the Commissioner's formula is currently the following per student per month. Estimate of services for summer: Teacher 6:1 \$2,400; 1:1 Aide \$3,900; Speech/Lang 1:1 \$600; OT 1:1 \$450; PT 1:1 - \$500.
  - b. The parties understand that this rate is subject to change by the State Education Department in accordance with Part 174 of the Regulations of the Commissioner of Education. In the event that the tuition rate is changed for the term of this Agreement, the amount of tuition which the SENDING DISTRICT is required to pay shall be increased or decreased to reflect the adjusted tuition rate for the relevant period of each student's attendance.
2. Requests for payment by the RECEIVING DISTRICT shall be made by submission of a detailed written invoice to the SENDING DISTRICT which references the time period for which payment is being requested, and a breakdown of the total amount due for the period specified.
  3. The SENDING DISTRICT shall pay the RECEIVING DISTRICT within thirty (30) days of receipt of each invoice by the SENDING DISTRICT.
  4. The SENDING DISTRICT shall give the RECEIVING DISTRICT notice of any invoice disputes within twenty (20) days of its receipt of the invoice, and reserves the right to withhold payment pending the resolution of the dispute.

D. MISCELLANEOUS

1. Termination

- a. Either the SENDING DISTRICT or the RECEIVING DISTRICT may terminate this Agreement upon thirty (30) days prior written notice to the other party. Such notice shall be given in accordance with the requirements for all notices pursuant to this Agreement set forth below.
- b. The parties agree that either party's failure to comply with any terms or conditions of this Agreement will provide a basis for the other party to immediately terminate this Agreement without any further liability to the party which violated the Agreement.
- c. In the event the SENDING DISTRICT or the RECEIVING DISTRICT terminates this Agreement with or without cause, such termination of the Agreement shall not discharge the parties' existing obligations to each other as of the effective date of termination.

2. Independent Contractor:

- a. RECEIVING DISTRICT will be engaged as an independent Contractor, and therefore be solely responsible for the payment of federal and state income taxes applicable to this Agreement.
- b. Neither RECEIVING DISTRICT nor any of its employees, agents, or assigns will be eligible for any employee benefits whatsoever relative to this contract including, but not limited to, Social Security, New York State Worker's Compensation, unemployment insurance, New York State Employee's Retirement System, health or dental insurance, or malpractice insurance, or the like.

- c. SENDING DISTRICT, if required by Federal or State requirements, will submit a Form 1099 and IT 2102.1 respectively at year-end to the Federal Government for all individuals having a gross income exceeding \$600, which thereupon will be reported for income tax purposes.

3. Defense / Indemnification

- a. RECEIVING DISTRICT agrees to defend, indemnify and hold harmless the SENDING DISTRICT, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the RECEIVING DISTRICT, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.
- b. SENDING DISTRICT agrees to defend, indemnify and hold harmless the RECEIVING DISTRICT, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the SENDING DISTRICT, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.

4. Notices: All notices which are required or permitted under this Agreement shall be in writing, and shall be deemed to have been given if delivered personally or sent by registered or certified mail, addressed as follows:

To Sending District: West Islip Union Free School District  
100 Sherman Avenue  
West Islip, NY 11795

To Receiving District: Deer Park UFSD  
1881 Deer Park Avenue  
Deer Park, NY 11729

- 5. Assignment: It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
- 6. No Waiver: The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce every provision of this Agreement.
- 7. Severability: Should any provision of this Agreement, for any reason, be declared invalid and/or unenforceable, such decision shall not effect the validity of the remaining provisions of this Agreement. Such remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid provision(s) eliminated.
- 8. Governing Law: This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the laws and regulations of the State of New York and applicable Federal laws and regulations.
- 9. Venue: Any dispute arising under this Agreement shall be litigated in the Courts of Suffolk County, New York.

10. **Entire Agreement:** This Agreement, along with the attached "Schedule A", is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the Agreement.
11. **Amendment:** This Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.
12. **Execution:** This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing and signed by authorized representatives of both parties.

SENDING DISTRICT

RECEIVING DISTRICT

\_\_\_\_\_  
By:

President, Board of Education



By:

President, Board of Education



# West Islip

Transportation Dept.

## Memorandum

**To:** Elisa Pellati  
**From:** Jonathan Brett  
**Date:** December 14, 2023  
**Re:** Excess Vehicle 53

---

The reason for this memo is to request to excess the old (1996) school bus van #53 Vin#1GBHG31Y3TF112494. This bus has been out of service for two years while we have been waiting for delivery of the new bus. Since this bus is well past its life as a school bus, it is my recommendation that we excess this vehicle. As soon as it is excessed we can also remove it from our insurance policy.

Thank you.

CC: M. Hock



James Bosse  
Director of Buildings & Grounds  
West Islip Public Schools  
100 Sherman Avenue  
West Islip, New York 11795  
631-930-1500

## Memorandum

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**To:** Elisa Pellati   
**From:** James Bosse   
**Date:** December 6, 2023  
**Re:** Excess Vehicle

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The purpose of this memo is to request approval to excess/auction vehicle #505, 2008 Ford E250 Van, license plate number AG6441, VIN number 1FTNE24W28DA45530. This van requires maintenance and repair beyond reasonable expense. The cost of repairs exceeds the vehicle's value at this time. It is in the best interest of the District to excess/auction this vehicle.

Thank you.

CC: J. Brett  
T. Panico  
W. DiMarzo

# West Islip Public Schools

## Interoffice Memorandum

To: Elisa Pellati  
From: Kim Hujik  
Date: December 2023  
Re: Surplus from IT

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Items for surplus due to the products' end of life cycle.

1. Chromebooks	107
2. Laptops	48
3. PC	49
4. Printers	3
5. Monitors	52
6. iPad Mini	89
7. Logitech Headsets	31
8. iPads Keyboards	159
9. Webcam	1
10. Doc Camera	6
11. DVD	2
12. Smartboards	3

Thank you for your assistance in this matter.



**Lauren Lay**  
**Director of Secondary ELA, ENL & Library Media**  
West Islip School District  
One Lion's Path  
West Islip, New York 11795  
(631)504-5846

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**TO:** Elisa Pellati  
**FROM:** Lauren Lay  
**DATE:** December 2023  
**RE:** PJB Library -Weeding

I am requesting the surplus of weeded books in the library collection from the PJB Library. These materials are in poor condition or are no longer relevant.

Total Copies Weeded: 421

If you have any questions or concerns, please do not hesitate to contact me.

Cc: Rhonda Pratt, Danielle Blaise

**WI**  
**West Islip Public Schools**  
The Michael & Christine Freyer Administration Building  
100 Sherman Avenue – West Islip, New York 11795  
Telephone: 631-930-1631 – FAX (631) 893-3217

AGENDA ITEM XII. B)  
PRESIDENT'S REPORT  
RM 1/3/2024

Mary Hock  
District Clerk

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**MEMORANDUM**

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**TO:** Trustees, Board of Education  
**FROM:** Mary Hock, District Clerk  
**DATE:** December 18, 2023  
**RE:** Personnel for January 23, 2024 Special District Meeting/Bond Vote

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**Chief Inspector (\$16/hour):**

Anne Kuhlwilm

**Machine Inspectors (\$16/hour):**

Virginia Green, Patricia Ogilvie, Patricia Rich,  
Robin Forster

**Registrars (\$16/hour):**

Anthony DeGregorio, Rosemary Dowling, Anne  
Ingrassia, Rhonda Rauch, Nancy Regan, Ann Smith

**West Islip Union Free School District**  
**Internal Audit Report on Detailed Testing -**  
**Staff Attendance and System to Track and Account for Children (STAC) and**  
**Automated Verification Listing (AVL) Forms**  
December 7, 2023

JAMES E. DANOWSKI, CPA  
JILL S. SANDERS, CPA  
DONALD J. HOFFMANN, CPA  
MICHAEL J. LEONE, CPA  
CHRISTOPHER V. REINO, CPA  
ALAN YU, CPA



VINCENT D. CULLEN, CPA  
*(1950 - 2013)*  
PETER F. RODRIGUEZ, CPA  
*(RET.)*

## INTERNAL AUDIT REPORT ON DETAILED TESTING

To the Board of Education and Audit Committee  
West Islip Union Free School District  
West Islip, New York

We have prepared this report as the result of our detailed testing as further described, which were agreed to by the West Islip Union Free School District (District), on staff attendance and System to Track and Account for Children (STAC) and Automated Verification Listing (AVL) Forms in complying with policies and procedures of the District during the period January 1, 2022 through March 31, 2023.

The District's management is responsible for administering these areas.

This engagement for detailed testing was performed in accordance with consulting standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are described in the following pages.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on the District's staff attendance and STAC and AVL Forms. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We would like to express our appreciation for the cooperation and assistance that we received from the District's administration and other employees during our engagement.

This report is intended solely for the information and use of the District and is not intended to be and should not be used by anyone other than the specified parties.

*Cullen & Danowski, LLP*  
December 7, 2023

**WEST ISLIP UNION FREE SCHOOL DISTRICT**  
**Internal Audit Report on Detailed Testing -**  
**Staff Attendance and STAC and AVL Forms**  
For the Period Ended March 31, 2023

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**Introduction:**

This report is categorized by function (i.e., staff attendance and STAC and AVL Forms), and there are five sections under each function consisting of:

- Background information
- Summary of the engagement
- Procedures performed during our detailed testwork
- Findings as a result of our review
- Recommendations to further strengthen internal controls or improve operational efficiency.

Some of the recommendations may require a reassignment of personnel duties within the District and/or a monetary investment. However, any enhancement of controls should be done after a careful cost-benefit analysis.

**Corrective Action Plan:**

Commissioner of Education Regulation §170.12(e)(4) requires that a corrective action plan (CAP), approved by the Board of Education, must be filed within 90 days of issuance with the New York State Education Department (NYSED).

The District should submit the CAP along with the respective Internal Audit Report via the NYSED Portal.

**WEST ISLIP UNION FREE SCHOOL DISTRICT**  
**Internal Audit Report on Detailed Testing –**  
**Staff Attendance and STAC and AVL Forms (Continued)**  
For the Period Ended March 31, 2023

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**STAFF ATTENDANCE**

**Background:**

We performed a review of the District's staff attendance activities that included meetings, discussions and testwork to determine the effectiveness of these processes. The District has Board policies, formal procedures, standard forms and designated employees related to staff attendance. All of the school buildings and departments have electronic time clocks that require employees to swipe in and out each day at their respective locations, with the exception of administrators and certain substitute employees who are required to complete hardcopy timesheets. There are clerical staff who are responsible for maintaining the substitute timesheets and swipe card activity and submitting these records each week to their respective administrator for review and approval prior to submission to the Human Resources (HR) Department. In addition, these clerical staff are also responsible for collecting Employee's Prior Approval Request for Absence Forms, which staff must complete to request an absence. These reports are submitted to the HR Department for verifying information and attendance in the nVision system (nVision) and Timepiece system.

The District utilizes a proprietary developed system called Absence Track to facilitate the attendance and substitution process for instructional employees. The instructional staff are required to enter their absence into the Absence Track and, if necessary, a substitute is assigned to fill the position.

The HR Department is responsible for posting the staff attendance data into nVision, which is the ultimate repository for tracking, maintaining and reporting staff attendance data. Generally, a clerk in each building's Main Office enters their buildings attendance information in Timepiece (i.e., electronic time clock system), based on the Absence Track System Reports and the Absence Request forms. After the building has entered the attendance information in Timepiece, the clerks in the HR Department review the attendance information and systematically roll this information into nVision. After the clerks roll over the information into nVision, the non-instructional employees submit monthly forms to HR, listing the days they were absent, whereas instructional staff sign-off on Timepiece attendance reports semiannually to confirm the days they were out.

**Annual Rollover and Accruals – Benefit Time**

The District has formal procedures related to the annual rollover of benefit time (i.e., vacation, sick and personal days). The HR Department performs the annual rollover of benefit time within nVision to carryover the employees' earned, unused balances into the next fiscal year. The bargaining unit contracts include language that defines the types and amounts of benefit time earned by employees each year. The clerks in the HR Department are responsible for the annual rollover of attendance data, which is a systematic process in nVision, to assign earned days to employees at the start of the fiscal year based upon their position. After the annual rollover is completed in nVision, the HR clerks verify the accuracy of the annual rollover of benefit time by reconciling the carryover amounts to the ending balances of the prior fiscal year.

**Summary:**

We found that there are opportunities to enhance the staff attendance procedures based on the results of our engagement. Refer to the findings section below for more details. We recommend that the District consider implementing the recommendations noted below to further strengthen internal controls, standardize processes and/or improve operational efficiencies related to staff attendance.

**WEST ISLIP UNION FREE SCHOOL DISTRICT**  
**Internal Audit Report on Detailed Testing –**  
**Staff Attendance and STAC and AVL Forms (Continued)**  
For the Period Ended March 31, 2023

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**Procedures:**

Our procedures, as per the engagement letter dated January 4, 2023, were as follows:

- Review Board policies, District procedures, collective bargaining agreements and employee contracts related to staff attendance.
- Interview District employees responsible for recording and/or monitoring staff attendance regarding policies, procedures, and systems in effect and the tracking and listing of employees during each work day.
- Review the internal controls and procedures related to the staff attendance processes; note the strengths and weaknesses within the process; determine if the procedures are consistent throughout the District and identify the key control attributes for testing.
- Review the staff attendance activities during the period as follows:
  - For each school and any department which administers staff attendance recordkeeping select 2 pay periods and compare attendance reporting to supporting documentation. On a test basis, trace absences per the records to entries into the financial (or other) system.
  - Select 150 entries identified from the financial (or other) system, made during the period and trace to supporting documentation.
  - Determine the systematic and/or manual procedures to reconcile the attendance logs to the financial (or other) system records and to ensure the completeness of the records.
  - Review the annual rollover of the attendance records from June 30, 2022 to July 1, 2022 for accuracy and compliance with contractual obligations. Review any unusual variances.
  - For any monthly award of benefit time, select 1 monthly accrual and test 25 entries to ensure compliance with contractual obligations.
- Review the results of interviews and testwork with the senior administrators to discuss opportunities for operational efficiencies and improvements, both systematically and functionally, related to staff attendance.

**Findings:**

Review of Board policies, District procedures, collective bargaining agreements and employee contracts related to staff attendance and interviews with District staff responsible for recording and/or monitoring staff attendance noted:

- There are procedures at each location to require all staff to either sign-in and out using an electronic time clock or a hardcopy timesheet, depending on their positions within the District.
- The current procedures related to employee absence requests is a manually and paper intensive process. In addition, the Prior Approval Request for Absence Forms do not include a line for the requesting employee to sign.
- The non-instructional staff are required to fill out manual absence confirmation forms each month which are reviewed by the building staff and the HR clerk. However, the instructional staff receive an nVision system generated report of their absences semiannually which they are required to sign-off and return to the HR Department to signify that the records are correct.

**WEST ISLIP UNION FREE SCHOOL DISTRICT**  
**Internal Audit Report on Detailed Testing –**  
**Staff Attendance and STAC and AVL Forms (Continued)**  
For the Period Ended March 31, 2023

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For each school and any department which administers staff attendance recordkeeping, select 2 pay periods and compare attendance reporting to supporting documentation. On a test basis, trace absences per the records to entries into the financial (or other) system found:

- All schools and departments submitted the required attendance records for the selected cycles.
- There was 1 instance where an employee's absence had been recorded in the nVision system, but the absence did not appear to be recorded in the Timepiece system.
- There was 1 instance where an employee's absence had been recorded in the nVision system as 'COV NYSPSL', but was recorded as "Family Illness" in the Timepiece system.
- There was 1 instance where an employee's absence had been recorded in the nVision system as 'Incapacitating Illness or Accident', but was recorded as "Sick" in the Timepiece system.

Selection of 150 entries identified from the financial (or other) system, made during the period and traced to supporting documentation noted:

- There was 1 instance where the date of an absence listed on a Prior Approval Request for Absence Form did not align with the date listed in the nVision system.
- There was 1 instance where a Prior Approval Request for Absence Form listed the reason for an absence as Personal Business, but the absence had been recorded as a vacation day in the nVision system.
- There were 22 instances where a Prior Approval Request for Absence Form for an absence listed in the nVision system had been submitted prior to the date of the absence, but was not submitted or approved at least two weeks prior to the date of the absence as required by District procedures. In addition, there were 18 instances where the approval for an absence occurred either on or after the date of the absence.
- There was 1 instance where an employee's absence was listed as Jury Duty in the nVision system, but the date was not included in the letter received from Suffolk County confirming the days served.

Determining the systematic and/or manual procedures to reconcile the attendance logs to the financial (or other) system records and to ensure the completeness of the records found:

- There are adequate procedures for reconciling the attendance reports to the nVision records.

Review of the annual rollover of the attendance records from June 30, 2022 to July 1, 2022 for accuracy and compliance with contractual obligations noted:

- There are standard procedures and nVision documentation to facilitate the annual rollover process performed by the HR Department clerks.
- There are no procedures in place to have an administrator perform a secondary review of annual rollover.
- For the items tested, the rollover was accurate and in compliance with contractual obligations with no findings or exceptions.

For any monthly award of benefit time, selection of one monthly accrual and testing of 25 entries to ensure compliance with contractual obligations found:

- There were no exceptions noted during the testing of monthly accrual amounts for employees.

**WEST ISLIP UNION FREE SCHOOL DISTRICT**  
**Internal Audit Report on Detailed Testing –**  
**Staff Attendance and STAC and AVL Forms (Continued)**  
For the Period Ended March 31, 2023

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**Recommendations:**

We recommend that the District consider implementing the following items to further improve internal controls and operational efficiencies within the HR area related to employee attendance:

1. Continue with efforts to ensure that employee attendance is recorded accurately in both the nVision and Timepiece systems. In addition, ensure any preapproval forms are notated when an employee does not actually take that day off or the date of the absence changes.
2. Continue with efforts to ensure that Prior Approval Request for Absence Forms are submitted by employees at least 2 weeks prior to the date of an absence as per the District's protocols.
3. Establish procedures to ensure compliance with employees signing-off on their Prior Approval Request for Absence Forms when requesting future absences using their benefit time.
4. Perform a cost benefit analysis related to investigating the feasibility and functionality of utilizing an alternative absence and substitute management system to facilitate the District's processes related to substitute assignments, employee absences and employee absence requests to increase efficiencies related to these processes.
5. Standardize the procedures related to confirming employee absences for both instructional and non-instructional employees by requiring all employees to periodically sign-off on an nVision attendance report. We also recommend that the District consider discontinuing the use of Report Of Absence forms, since this process is redundant and inefficient with the implementation of this recommendation.
6. Strengthen the process related to the annual rollover of benefit time by assigning an administrator to review these records to ensure accuracy and completeness. We also recommend developing procedures to have the administrator sign-off on these reports to memorialize their review.

**STAC AND AVL FORMS**

**Background:**

The Special Education Department (Department) is managed by the Director of Special Education (Director), who has been in this role since July 2011 and has been with the District since 1985. The Department staff includes an Assistant Director of Special Education (Assistant Director), a Senior Account Clerk, 2 Senior Office Assistants, and an Office Assistant who reports to the Director. The Assistant Director, who has been in this role since January 2019, has responsibilities that include managing and submitting data to New York State through the STAC filings.

The Department submits the STAC Forms to the NYSED on the website for students with special needs costs that meet or exceed the annual cost threshold. The STAC filing system is the mechanism that school districts use to report special education related costs for students receiving high cost services during the school year and services during the summer program. The amounts submitted to the state through the STAC process are used in the calculation of high-cost aid. The STAC Forms are an estimated cost based upon the student's IEP, which are generally filed at the beginning of the school year. During the subsequent year, the District can make amendments to the STAC Forms previously submitted to the NYSED based on any subsequent changes related to the actual costs for each student. The Department is responsible for reviewing the NYSED website to ensure the accuracy of the data compared to actual costs, and to determine if there are any necessary adjustments based upon the actual costs expended for each student during the respective year. This process is formalized during the District's procedure to confirm the AVL forms that contains the STAC costs for each student. The District's public high-cost aid threshold was \$60,126 and \$62,292 per student and public excess cost aid ratio was 43.2%

**WEST ISLIP UNION FREE SCHOOL DISTRICT**  
**Internal Audit Report on Detailed Testing –**  
**Staff Attendance and STAC and AVL Forms (Continued)**  
For the Period Ended March 31, 2023

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and 42.5% for the 2021-22 and 2022-23 years, respectively. The District's private excess cost aid ratio was 83.3% and 83.1% and the private excess cost aid amount was \$462,719 and \$458,159 for the 2021-22 year and 2022-23 year, respectively.

Our scope of work related to the STAC forms included 15 students with costs in excess of the District's high-cost aid threshold and their reported AVL forms filed by the District during the 2022-23 year. The selection consisted of 10 students who received services in-District, 2 students who received services out of District and 3 students placed at Eastern Suffolk BOCES during the 2021-22 year to ensure the accuracy and completeness of their respective STAC and AVL forms.

**Summary:**

We noted that the employees we interviewed demonstrated a positive attitude towards strengthening the procedures related to financial tasks of the Department. We also found that there is a good working relationship between the Department and the Business Office staff. Overall, we found that the District has good business practices related to budgeting, purchasing, disbursements, grants management and handling the IEPs, STAC forms and AVL forms. We suggest that the District continue being active with enhancing its processes and consider implementing the recommendations noted below to further strengthen internal controls and improve operational efficiencies related to the processing of STAC and AVL forms.

**Procedures:**

Our procedures, as per the engagement letter dated January 4, 2023, were as follows:

- Interview Department and Business Office personnel regarding procedures and systems in effect related to the STAC and AVL processes.
- Review the system of compiling information related to entering and reviewing STAC forms. Obtain the most current AVL forms and select 15 students. Review the costs charged for accuracy and completeness.

**Findings:**

Interviews with the Department and Business Office personnel regarding procedures and systems in effect related to the STAC and AVL processes noted:

- The Department works collaboratively with the Business Office related to the filing of the STAC and AVL forms.
- The Department utilizes electronic spreadsheets along with system generated reports from the nVision financial system and the Frontline Special Education Management system to calculate the amounts submitted to the state.

Review of the system of compiling information related to the STAC and AVL forms and the testing of the selected 15 students found:

- The review of the worksheet used to prepare the STAC forms found that:
  - The computation of benefits for employees did not include the cost for insurance benefits other than medical (e.g., dental, vision, life, long term disability, etc.) that is provided to employees as per their collective bargaining agreements. In addition, the District does not appear to be including the

**WEST ISLIP UNION FREE SCHOOL DISTRICT**  
**Internal Audit Report on Detailed Testing –**  
**Staff Attendance and STAC and AVL Forms (Continued)**  
For the Period Ended March 31, 2023

amounts paid to employees for waiving health insurance. Therefore, the amount of costs for STAC purposes is slightly understated by the District's cost of these benefits related to each of these teachers.

- The computation of benefits for employees was calculated using the full amount of health insurance premiums and there was no deduction for the employees' share of these costs. In addition, the District is using the health insurance premium rates for the 2021 calendar year instead of using half of the 2021 and half of the 2022 premiums. Therefore, the amount of costs for STAC purposes is overstated by the amounts of the employees' contributions toward their health insurance coverage.
- The District did not include the costs related to the District's share of Medicare. Therefore, the amount of costs for STAC purposes is understated by the amounts related to each of these employees.
- The computation for the costs related to the District's share of Social Security includes an employee's total salary and does not account for the Social Security wage base limit, which is the maximum wage that is subject to the tax for a calendar year (e.g., \$160,200 in 2023; \$147,000 in 2022; and \$142,800 in 2021). In addition, the computation for the District's share of Social Security incorrectly included the health insurance costs for the employees. Thus, the Social Security costs were slightly overstated when an employee earned more than the Social Security wage base limit.
- The computation of the pension costs related to Teacher Aides incorrectly used the Teachers Retirement System (TRS) rate of 9.8% for the 2021-22 year. However, these costs should be calculated using the Employee Retirement System (ERS) rate of 15.95%. Therefore, the amount of costs for STAC purposes is understated by the amounts related to each of these Teacher Aides.
- There were 8 instances where the amounts listed on the District's High Cost Worksheet and AVL form varied from our recalculations related to the selected students who received in-district services as listed below. These differences were due to the errors related to the District's worksheet listed above, as well as using the incorrect frequency of related service sessions for some students.

STAC ID	Amounts per AVL	Auditors Recalculation
D77010	77,403	78,228
H02043	81,088	79,541
G75643	79,022	80,382
H58796	67,165	69,705
F46959	68,318	72,401
F41428	69,622	72,327
D33776	58,325	59,521
G57975	67,352	70,097

**Recommendations:**

We recommend that the District consider implementing the following items to further improve internal controls and operational efficiencies related to the filing of STAC and AVL forms:

1. Assess the variances between the submitted AVL forms and the recalculated amounts to consider obtaining additional state aid by submitting revised AVL forms to the NYSED.
2. Modify the STAC worksheet used to compute salary and benefit costs by including other insurance costs for employees, using the appropriate retirement rate for Teacher Aides, using only the District's share of insurance premiums for the appropriate time periods, including the District's costs related to Medicare, and ensure that the calculation used for Social Security costs take into account the wage base limit (e.g., \$160,200 in 2023; \$147,000 in 2022; and \$142,800 in 2021).



**West Islip Union Free School District**  
**Risk Assessment Update Report**  
December 7, 2023

JAMES E. DANOWSKI, CPA  
JILL S. SANDERS, CPA  
DONALD J. HOFFMANN, CPA  
MICHAEL J. LEONE, CPA  
CHRISTOPHER V. REINO, CPA  
ALAN YU, CPA



VINCENT D. CULLEN, CPA  
(1950 - 2013)  
PETER F. RODRIGUEZ, CPA  
(RET.)

## Risk Assessment Update Report

To the Board of Education and Audit Committee  
West Islip Union Free School District  
West Islip, New York

We have performed the annual risk assessment update of the West Islip Union Free School District (District) as required by Chapter 263 of the laws of New York, 2005 and as per our agreement of July 1, 2023.

This engagement is in accordance with auditing standards generally accepted in the United States of America and the applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have also considered the guidelines promulgated by the New York State Education Department in connection with such risk assessments.

Specifically, we performed the following:

- Developed an understanding of the critical business processes of the District.
- Identified the key risks based on our understanding of these business processes.
- Identified the stated controls that are currently in place to address those risks.

These procedures were accomplished through interviewing District management and accounting and other departmental personnel to determine the flow of accounting information and controls placed in operation. The scope of our engagement did not include testing the operating effectiveness of such controls.

Our procedures were not designed to express an opinion on the internal controls of the District, and we do not express such an opinion. Additionally, because of inherent limitations of any internal control, errors or fraud may occur and not be prevented or detected by internal controls. Also, projections of an evaluation of the accounting system and controls to future periods are subject to the risk that procedures may become inadequate because of changed conditions.

We would like to express our appreciation for the cooperation and assistance that we received from the District's administration and other employees during our engagement, especially the Business Office personnel.

This report is intended solely for the use and information of the Board of Education and its Audit Committee and the management of the West Islip Union Free School District, and is not intended to be and should not be used by anyone other than these specified parties.

*Cullen & Danowski, LLP*  
December 7, 2023

## WEST ISLIP UNION FREE SCHOOL DISTRICT

### Introduction

December 7, 2023

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Chapter 263 of the Laws of New York, 2005 requires most districts to create an internal audit function. The creation of this function requires districts to engage either a qualified audit firm or individual to make an initial risk assessment of the design of the district's internal controls; annually update this assessment; and, periodically test these controls for operational effectiveness and efficiency. This report addresses the second requirement, which is an annual risk assessment update.

Internal controls are the checks and balances over the various processes or functions that comprise the operations of a district. One key element in any internal control system is the concept of **segregation of duties**. This concept ensures that one person cannot execute a transaction without at least one other individual checking his or her work. Of course, where segregation of duties is not feasible, the district can employ compensating controls.

Nevertheless, there are some important concepts that should be understood when reviewing internal controls. These concepts are:

- An internal control system is designed to provide reasonable but not absolute assurance in safeguarding the assets of the district.
- The concept of reasonable assurance recognizes that the cost of the internal control should not exceed the benefits derived.
- There are inherent limitations that should be recognized in considering the potential effectiveness of any internal control system, e.g., errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. More importantly, it is **collusion** that poses the greatest threat to any internal control system. If two employees collude in order to circumvent the controls set up by the district, they could perpetrate a fraud.

The initial risk assessment required the internal auditor to obtain an understanding of both the inherent and control risks associated with the various functions within the District. The risk assessment update requires the internal auditor to identify the changes in procedures, policies, personnel, and systems that may have an impact on these risks and possibly alter the initial risk assessment's level of control risk.

**Control risk** measures the adequacy of internal controls designed to mitigate the inherent risk within the process. In this engagement, we have assessed the control risk based upon our interview process. The testing of the controls, which is performed during the detailed testwork, could support the lowering of the initial control risk assessment associated with individual processes and sub-functions.

We have organized this report into the following three sections:

The first section is a risk assessment table. In this table, we identify the processes or functions that we have reviewed. This table includes our assessment of the control risk associated with each process. There are two control risk columns to reflect the prior year risk assessment level and the current year risk assessment level based on the results of the risk assessment update as well as the detailed testwork performed for selected processes. **Since the testing of controls has not been done for all processes, it is important to note that this table should not be viewed as the final assessment of the District's control environment.** The Risk Assessment Table also includes our suggestions for processes to be tested during the coming year. However, the decision of which processes to review in detail is at the discretion of the Audit Committee.

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**Introduction (Continued)**

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The second section of the risk assessment update report consists of any changes from the prior year risk assessment related to key policies, procedures and/or controls of the functions we reviewed.

The third section includes any new recommendations and the status of any prior year recommendations (note that this text is in *italics*), for areas of potential improvement in the District's internal controls or operations. The status of prior year recommendations from the following reports were addressed in this year's risk assessment:

<b><i>Report Type</i></b>	<b><i>Issue Date</i></b>	<b><i>Area(s)</i></b>
Risk Assessment	December 8, 2022	District-wide
Detailed Testing	November 18, 2022	Information Technology

***Note:*** the Detailed Testing Report dated December 7, 2023 related to Employee Attendance and System to Track and Account for Children (STAC) and Automated Verification Listing (AVL) forms was recently issued and those recommendations will be included in the next years' 2024-25 Risk Assessment Report.

The changes and recommendations have been considered in the assessment of the level of control risk. Some of the recommendations may require a reassignment of duties and/or an addition to District personnel. However, any enhancement of controls should be done after a careful cost-benefit analysis.

**Corrective Action Plan**

Commissioner of Education Regulation §170.12(e)(4) requires that a corrective action plan (CAP), approved by the Board of Education, must be filed within 90 days of issuance with the New York State Education Department (NYSED).

The District should submit the CAP along with the respective Internal Audit Report via the NYSED Portal.

**WEST ISLIP UNION FREE SCHOOL DISTRICT**

**Risk Assessment Table**

December 7, 2023

*(L=Low, M=Moderate, H=High)*

Business Process Area	Date of Detailed Testing*	Control Risk		Proposed Detailed Testing
		Prior Year	Current Year	
<b>Governance and Planning</b>				
Governance & Control Environment		M	M	
Budget Development, Administration, and Fund Balance Management		M	M	
<b>Accounting and Reporting</b>				
Financial Accounting and Reporting		M	M	
Auditing		M	M	
<b>Revenue and Cash Management</b>				
Revenue Management		M	M	
Billings, Collections and Posting of Receipts	06/04/19	L	L	
Cash and Investments Management	06/04/19	L	L	
Bank Reconciliations	06/04/19	L	L	
<b>Payroll</b>				
Payroll Accounting and Reporting	12/02/15	M	M	
Tax Filings and Reconciliations	12/02/15	M	M	
Payroll Distribution	12/02/15	M	M	
<b>Human Resources</b>				
Employment Recruitment and Hiring	06/12/18	L	L	
Employee Administration and Separation	06/12/18	L	L	
Employee Attendance	12/07/23	M	M	
<b>Benefits</b>				
Administration	06/20/14	M	M	
Payments and Cost Sharing	06/20/14	M	M	
<b>Purchasing and Related Expenditures</b>				
Purchasing System and Process	10/06/20	L	L	
Payment Process	10/06/20	L	L	
Credit Cards	10/06/20	L	L	
<b>Grants and Special Education</b>				
General Processing/Monitoring		M	M	
Special Education - Financial Operations	01/06/12	M	M	
Special Education - STAC/AVL Forms	12/07/23	M	M	

\* Indicates the issuance date of an agreed-upon procedures (AUP) or detailed testing (DT) report related to that area.

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**Risk Assessment Table (Continued)**  
 December 7, 2023

(L=Low, M=Moderate, H=High)

Business Process Area	Date of Detailed Testing*	Control Risk		Proposed Detailed Testing
		Prior Year	Current Year	
<b>Facilities and Capital Projects</b>				
Facilities Maintenance & Operations	06/15/17	L	(1) M	
Capital Projects	06/12/18	L	L	
Use of Facilities	06/12/18	L	L	
<b>Capital Assets</b>				
Acquisition and Disposal		M	M	
Maintenance and Inventories		M	M	
<b>Food Services</b>				
Sales Cycle and System	08/21/13	M	M	✓
Purchasing and Inventory	08/21/13	M	M	
Federal and State Reimbursements	08/21/13	M	M	
Free and Reduced Lunch	08/21/13	M	M	
<b>Extracurricular Activity Funds</b>				
General Controls and Administration	06/22/21	L	L	
Cash Receipts	06/22/21	L	L	
Cash Disbursements	06/22/21	L	L	
Vocal Motion Club	11/23/10	M	M	
<b>Information Technology</b>				
Governance	11/18/22	M	L	
Network Security	11/18/22	M	L	
Financial Application Security	11/18/22	M	L	
Disaster Recovery	11/18/22	M	L	
<b>Student Related Data and Services</b>				
Student Attendance Data		M	M	
Student Performance Data		M	M	
Student Transportation		M	M	
Student Safety and Security		M	M	

\* Indicates the issuance date of an agreed-upon procedures (AUP) or detailed testing (DT) report related to that area.  
 (1) The change from low to moderate risk is based on the passage of time since detailed testing was performed.

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**KEY CHANGES FROM THE PRIOR YEAR'S RISK ASSESSMENT RELATED TO POLICIES, PROCEDURES AND/OR CONTROLS**

**Governance and Planning**

- There were two new Board members and several employee changes at the District since the prior year that include the Assistant Superintendent of Human Resources, Principal of Oquenock Elementary School, Executive Director for Technology and Innovation, Assistant Director of PPS and Special Education, Director of Science & Engineering Technology, Assistant to the Superintendent, Accounts Receivable Clerk, Payroll Clerk, three clerks in the Special Education Department, and two Head Custodians.
- The District continues to be active in reviewing, revising, and adding Board policies as necessary.
- The District continues to have an active Audit Committee that meets with the auditors, as required, and prepares the Board-approved Corrective Action Plans as per Commissioner of Education Regulation §170.12(e)(4).

**Accounting and Reporting**

- The General Fund operated at a deficit of \$7,420,672 for the year ended June 30, 2023, which decreased the total General Fund's fund balance from \$35,897,601 to \$28,476,929. This was the result of the total financing uses of \$8,426,423 exceeding the excess of revenues over expenditures of \$1,005,751 mainly due to an operating transfer out of the General Fund (as a result of voter approved authorization to use the Capital Reserve) to the Capital Projects Fund of \$8,400,000.
- The Business Office has revised the accounting of their subscription based information technology agreements (SBITA) in compliance with the new Governmental Accounting Standards Board (GASB) Statement No. 96.

**Payroll**

- The District has prepared for the New York State and Local Retirement System (NYSLRS) system requirements by setting up additional payroll account codes to facilitate this new reporting.
- Due to the security concerns conveyed by the vendor, the District has discontinued the use of the employee self-service portal (i.e., Optigate) of the nVision financial system that provided staff with online access to their payroll information including direct deposit forms, annual salary amounts, attendance data, and tax withholdings. As a result, the District has begun utilizing the nVision financial system to systematically distribute employees' direct deposit advices and W-2 forms electronically via email.
- As a result of our discussions with the District's staff, the District has implemented procedure to perform periodic payroll audits during November and March annually where the buildings' main office clerks review an nVision payroll listing of employees at that location to ensure all individuals being paid are currently active employees.

**Human Resources (HR)**

- Refer to the Cullen & Danowski's *Internal Audit Report on Detailed Testing* dated December 7, 2023 related to staff attendance for information about the detailed review of this area.

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**Risk Assessment Update Report (Continued)**  
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**Benefits**

- There was a mid-year change to the health insurance premiums that resulted in a decrease in the amount paid by the District and reduced the employee contributions. We understand that the District appropriately accounted for this reduction in premiums regarding the monthly payment to the insurance provider and payroll withholdings from staff.

**Grants and Special Education**

- Refer to the Cullen & Danowski's *Internal Audit Report on Detailed Testing* dated December 7, 2023 related to System to Track and Account for Children (STAC) and Automated Verification Listing (AVL) forms for information about the detailed review of this area.

**Facilities and Capital Projects**

- The District has continued with projects related to the voter-approved \$50 million bond, which includes enhancements to infrastructure, safety and technology, and several projects using the Capital Reserve funds.

**Food Services**

- The Food Service Fund operated at a surplus of \$126,193 for the year ended June 30, 2023, which increased the total fund balance from \$1,133,659 to \$1,259,852. This amount of fund balance in the school food service fund exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b). We understand that the District has designated various projects at the cafeterias to reduce the fund balance to an allowable level.

**Information Technology (IT)**

- The District has been active with addressing the recommendations from the Cullen & Danowski's *Internal Audit Report on Detailed Testing* dated November 18, 2022 related to information technology (refer to the status of recommendations below).
- The District continues to require all staff to complete training courses related to safe internet use that includes awareness of phishing scams and Education Law 2D.

**Student Safety and Security**

- The District has transitioned from the ScholarChip system to the Infinite Campus student management system to facilitate the scanning in and out of students at the building entrances. However, the District is continuing to utilize the ScholarChip visitor management system to facilitate the scanning in and out of visitors at the buildings.
- The District has installed 17 additional exterior cameras throughout the District with plans to continue replacing and adding cameras at additional buildings over the next year.

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**Risk Assessment Update Report (Continued)**  
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**CURRENT OBSERVATIONS AND RECOMMENDATIONS**

**PURCHASING AND RELATED EXPENDITURES**

**Purchasing System and Process – Vendor W-9 Forms**

*Risk Assessment Update – 2023-24*

*We found that the District currently maintains hardcopies of vendor W-9 forms instead of storing them electronically in the nVision system.*

*We recommend that the District consider maintaining electronic copies of the vendor W-9 forms in the nVision system instead of maintaining hardcopies of these forms.*

**STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (OPEN ITEMS)**

None.

**STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (CLOSED ITEMS)**

**HUMAN RESOURCES**

**Employee Attendance – Procedures & Electronic Time Off Requests**

*Risk Assessment Update – 2022-23*

We recommend that the District improve the procedures related to staff attendance by establishing consistent procedures related to managing, reporting, and approving hours of the clerical staff; developing procedures to ensure that the absences of teachers and administrators are entered into nVision timely and utilizing an electronic process to manage time-off requests and to send the attendance notices to the teachers instead of paper copies to enhance efficiencies.

*Risk Assessment Update – 2023-24 (This item is now closed)*

*We found that the District has established consistent procedures relating to the approval of hours for the clerical staff as well as procedures to ensure the absences of teachers and administrators are entered into the nVision system timely. In addition, the District is currently in the process of investigating various systems to facilitate the management of time off requests as well as sending attendance notices electronically to teachers, with implementation expected by the end of the 2023-24 fiscal year.*

**INFORMATION TECHNOLOGY**

**Governance – Acceptable Use Policy**

*Detailed Testing – 2022*

We recommended that the District implement procedures to require the employees to sign the AUP form annually utilizing a web-based program (e.g., KnowBe4, Global Compliance Network, etc.) as part of the existing

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process to require the staff to read and approve the required items each year including Right to Know, Sexual Harassment, and Blood Borne Pathogens.

*Risk Assessment Update – 2023-24 (This item is now closed)*

*We found that the District has implemented the use of a web-based program, SchoolSourceTech, which requires employees to attest that they have read and agreed to the District's Acceptable Use Policy on an annual basis.*

**Governance – Accounting for IT Assets and Inventory**

Detailed Testing – 2022

We recommended that the District strengthen processes related to IT assets and inventory to ensure that the TIPweb-IT is updated timely to account for all purchases and to enter all of the required information for each asset and inventory items (e.g., tag number; serial number; location; etc.).

*Risk Assessment Update – 2023-24 (This item is now closed)*

*We found that the District has implemented procedures for the Business Office to verify that IT assets and inventory have been entered into the Departments inventory system on a monthly basis.*

**Governance – IT Asset and Inventory System**

Detailed Testing – 2022

We recommended that the District investigate the potential functionality of the current TIPweb-IT inventory system to determine if the capabilities will meet the needs of the District. We also recommended that the District perform a cost/benefit analysis regarding the purchase of a new robust web based asset/inventory management system (e.g., Incident IQ, One to One Plus, etc.) to enhance operations related to the tracking and monitoring of the IT inventory and assets. We recommended that this analysis include the reduction of the current number of programs (i.e., four) to eliminate duplication of efforts and streamline processes.

*Risk Assessment Update – 2023-24 (This item is now closed)*

*We found that the District has implemented a new web-based program, Incident IQ, to facilitate the tracking and monitoring of the IT inventory and assets.*

**Governance – IT Storage Closets**

Detailed Testing – 2022

We recommended that the District improve controls and conditions related to the IT Storage Closets as follows:

- a) Perform a cost/benefit analysis of installing a flood monitoring systems (e.g., "leak" rope), improved temperature control system that is properly designed for regulating temperatures, and a heat detecting system within the areas.
- b) Restrict the use of these areas to IT equipment and not allow the storage of non-IT supplies and cleaning apparatus to prevent the risk of potential damage to the IT equipment in these closets.
- c) Conduct formal periodic inspections of these areas to ascertain potential physical security weaknesses or issues that may exist.

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*Risk Assessment Update – 2023-24 (This item is now closed)*

*We found that the District will be utilizing funds from the capital reserve to install air conditioning units in the IT storage closets and is in the process of performing a cost/benefit analysis of installing a flood monitoring system. In addition, the District has established formal procedures to ensure periodic inspections of the IT storage closets to ascertain any issues that may exist, including the storage of non-IT supplies and equipment that may lead to potential damage to the IT equipment in these spaces.*

**Network & System Security – Activation & Inactivation of User Accounts**

Detailed Testing – 2022

We recommended that the District Strengthen procedures to ensure user accounts in all programs are activated and inactivated timely when an employee is hired or separates from the District. We found that the District had recently created a program to facilitate this process, so we recommended that the IT Department ensure that this process is working properly due to the number of findings noted above related to our testing of user accounts.

*Risk Assessment Update – 2023-24 (This item is now closed)*

*We found that the District has implemented the use of ClassLink to facilitate the systematic activation and deactivation of both employee and student user accounts based on changes to the nVision system and the Infinite Campus student management system.*

**Network & System Security – Reconciliation of User Accounts**

Detailed Testing – 2022

We recommended that the District develop formal procedures to perform a complete reconciliation of the user accounts in all programs to ensure that the accuracy of their status (i.e., active or inactive) and respective permissions, which includes Active Directory, Infinite Campus, nVision, and Frontline Special Education Management. We also recommend that the District develop procedures to complete this process at least annually.

*Risk Assessment Update – 2023-24 (This item is now closed)*

*We found that the District has established procedures for the IT Department to perform periodic reconciliation of system user lists on a monthly basis.*



**West Islip UFSD**  
**CORRECTIVE ACTION PLAN**  
**Related to Agreed-Upon Procedures Report 2022-23**

**STAFF ATTENDANCE**

**Recommendations:**

We recommend that the District consider implementing the following items to further improve internal controls and operational efficiencies related to staff attendance:

1. Continue with efforts to ensure that employee attendance is recorded accurately in both the nVision and Timepiece systems. In addition, ensure any preapproval forms are notated when an employee does not actually take that day off or the date of the absence changes.
2. Establish procedures to ensure compliance with employees signing-off on their Prior Approval Request for Absence Forms when requesting future absences using their benefit time.

**District Corrective Action Plan**

The District is moving to an electronic platform for staff attendance to eliminate the paper based preapproval forms. This system will work in conjunction with nVision and Timepiece. By moving to an electronic platform, employees will be able to modify current requests, see their own future requests, as well as their current year accrual status. The Assistant Superintendent for Human Resources, Jim Cameron, is spearheading the transition process and the new platform will be implemented and operational for the 2024-25 school year.

3. Continue with efforts to ensure that Prior Approval Request for Absence Forms are submitted by employees when requesting an absence. In addition, continue with efforts to ensure that these forms are submitted at least 2 weeks prior to the date of an absence as per the District's protocols.

**District Corrective Action Plan**

The two-week notification with regard to prior approvals is only applicable to the Clerical and Operations units and only if the vacation is one week or more in duration. The two-week notification is not part of the District's remaining collective bargaining agreements. These agreements only state that the employees need to provide advanced notice. The Assistant Superintendent for Human Resources, Jim Cameron, will continue to require all staff to submit prior approvals in advance of the absence. Staff will be encouraged to submit Prior Approval Requests as early as possible leading up to the absence.

4. Perform a cost benefit analysis related to investigating the feasibility and functionality of utilizing an alternative absence and substitute management system to facilitate the District's processes related to substitute assignments, employee absences and employee absence requests to increase efficiencies related to these processes.

**District Corrective Action Plan**

The District will be implementing the Frontline Absence Management program that will fully integrate with our Frontline Education web-based program. One benefit of this program is that all Prior Approval Requests would also be accessed and approved through this software, giving employees and management real-time annual accrual updates. In addition, Eastern Suffolk BOCES provides support and COSER aide for their management support. The District will save money by removing the additional stipend currently paid to an employee for the management of Absence Track. The Assistant Superintendent for Human Resources, Jim Cameron, is charged with implementing the Frontline Absence Management program, which will be operational in the 2024-25 school year.

5. Standardize the procedures related to confirming employee absences for both instructional and non-instructional employees by requiring all employees to periodically sign-off on an nVision attendance report. We also recommend that the District consider discontinuing the use of Report Of Absence forms, since this process is redundant and inefficient with the implementation of this recommendation.

#### **District Corrective Action Plan**

The Frontline Absence Management program will provide standardized procedures for instructional and non-instructional employees. This will also allow the District to discontinue the Report of Absence Forms in the 2024-2025 school year. The Assistant Superintendent for Human Resources, Jim Cameron, will oversee the implementation of the Frontline Absence Management program, which will be operational in the 2024-25 school year.

6. Strengthen the process related to the annual rollover of benefit time by assigning an administrator to review these records to ensure accuracy and completeness. We also recommend developing procedures to have the administrator sign-off on these reports to memorialize their review.

#### **District Corrective Action Plan**

By moving to an electronic attendance management system during the 2024-25 school year, the annual rollover will be done much more efficiently. The instructional personnel assistant, Patricia Liggan, will manage and review the rollover of instructional, certified employees and the non-instructional personnel assistant, Maria Bacchi, will manage and review the rollover for noncertified employees. The Assistant Superintendent for Human Resources, Jim Cameron, will review both rollovers on an annual basis to ensure accuracy and completeness.

### **STAC AND AVL FORMS**

#### **Recommendations:**

We recommend that the District consider implementing the following items to further improve internal controls and operational efficiencies related to filing of STAC and AVL forms:

1. Assess the variances between the submitted AVL forms and the recalculated amounts to consider obtaining additional state aid by submitting revised AVL forms to the NYSED.
2. Modify the STAC worksheet used to compute salary and benefit costs by including other insurance costs for employees, using the appropriate retirement rate for Teacher Aides, using only the District's share of insurance premiums for the appropriate time periods, including the District's costs related to Medicare, and ensure that the calculation used for Social Security costs take into account the wage base limit (e.g., \$160,200 in 2023; \$147,000 in 2022; and \$142,800 in 2021).

#### **District Corrective Action Plan**

The District revised the STAC worksheet in November 2023 to account for the appropriate retirement rates, health insurance rates, and IRS FICA limits. The District has also assigned the responsibility of preparing the STAC worksheet to the Business & Operations Administrator, Christine Kearney. The responsibility was previously assigned to the Treasurer, Deborah Falcon, who was not as familiar with the salary and benefit costs and rates. The Assistant Special Education Director, Gail Daugherty, will submit the revised AVL forms to NYSED during the 2023-24 school year.

**West Islip UFSD**  
**CORRECTIVE ACTION PLAN**  
**Related to Annual Risk Assessment 2023-24**

**PURCHASING AND RELATED EXPENDITURES**

**Purchasing System and Process – Vendor W-9 Forms**

**Risk Assessment Update – 2023-24**

We found that the District currently maintains hardcopies of vendor W-9 forms instead of storing them electronically in the nVision system.

We recommend that the District consider maintaining electronic copies of the vendor W-9 forms in the nVision system instead of maintaining hardcopies of these forms.

**District Corrective Action Plan**

The District began implementing this recommendation in December 2023. The Business Office is scanning all existing W-9 forms and uploading them to the appropriate vendor in the nVision system. The Business & Operations Administrator, Christine Kearney, is overseeing the implementation of this process, which will be completed during the 2023-24 school year.