



Fishers Island Union Free School District

Website Transparency

2023M-28 | June 2023

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Report Highlights

Fishers Island Union Free School District

Audit Objective

Determine whether the Fishers Island Union Free School District (District) website provided the public with transparent and comprehensive financial information.

Key Findings

District officials did not ensure the District's website provided the public with transparent and comprehensive financial information. As a result, the community and other interested parties could not readily access and review information that could be used to make informed decisions.

Officials did not post the following information they were required to include on the District's website:

- External audit reports and corrective action plans (CAPs),
- Proposed and final annual budgets,
- Schedule of reserve funds,
- School District and property tax report cards,
- Board minutes, and
- Freedom of Information Law (FOIL) online submission request for records.

Key Recommendations

- Post all required and recommended information on the District's website in a transparent and comprehensive manner.

District officials agreed with our findings and have initiated or plan to initiate corrective action.

Background

The District is located in the Town of Southold in Suffolk County, on an island off the southeastern coast of Connecticut. The island is only accessible by ferry for non-resident students.

The District is governed by an elected five-member Board of Education (Board) responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The Superintendent is responsible for the overall content of the District's website. The Superintendent and his administrative assistant are responsible for updating the website's content.

Quick Facts

Enrollment	
New York Students	34
Non-Resident Students	23
Total	57
2022-23 Budgeted Appropriations	\$3.8 million

Audit Period

July 1, 2021 – November 16, 2022

Website Transparency

How Should School District Officials Provide Comprehensive Financial and Administrative Information Transparently to the Public?

Various laws and regulations require school district officials to post certain information on a school district's website to help enhance the public's access to basic information. Access to this information should not be difficult. Further, a school district following best practices and guidance should use its website as another tool to communicate its financial position and condition.

School district officials should provide comprehensive financial records and other information to the public in a transparent manner by making the information available on the school district's website. Information should be shared with the public in a complete and clear manner and be prominently displayed on the school district's home page or be easy to locate on the website.

Officials are required to post certain information on a school district's website while other information is not required to be posted but can provide greater transparency when shared with taxpayers and other interested parties.

Information officials are required to post to a school district's website include:

- Audit reports and CAPs,
- Original and final annual budgets,
- School district records and any proposed resolution, regulation, policy or amendment that is scheduled to be discussed at an open meeting (e.g., board meeting agenda),
- Board meeting minutes,
- Board-adopted written multiyear financial plan,
- School district and property tax report cards,
- Schedule of reserve funds,
- Contact information for board members and administrative officials,
- FOIL online submission request for records, and
- Any other information a school district's board determines must be made available on the website.

Audits are an integral part of a school district's system of checks and balances and provide accountability to the public. CAPs provide a school district's response to any audit findings. School district budgets provide a detailed plan of the budgeted appropriations (proposed spending) and means of financing (estimated revenues and reserves). Board meeting minutes ensure that elected school boards are accountable to the public. The school district report card provides information to the public on certain performance measures, including student assessment results, graduation rates and school safety information. The property

tax report card provides spending and tax levy increases from the current year to proposed budgets, as well as detailed information on fund balance and reserve funds.

In addition, community members and other interested parties may find other documents helpful in evaluating the budget and keeping them informed. Such documents may include budget-to-actual results and other materials on school district operations. Budget-to-actual reports include actual revenue and expenditure information that provide support for budgetary estimates and help the community and other interested parties understand a school district's budget status. Also, contact information for school district officials and how to obtain records should be made available so that the public and interested parties have a way of contacting officials directly or reviewing records.

Financial and Administrative Information Was Not Posted on the District's Website

While the Superintendent and other staff maintained the District's website, none of the required financial information was posted to the website. District officials did not post the following financial information on the website:

- The annual external audit report for the fiscal year ending June 2021 and the related CAP addressing findings in the management letter;
- The original and final 2022-23 annual budget;
- The District's 2020-21 report card with student performance measures, graduation rates, and safety information; and
- The District's 2020-21 property tax report card with the budget comparisons, tax levy comparisons, fund balance information and schedule for the District's \$1.3 million in reserve funds.

Although the website did contain Board member and administrator names and their contact information, it did not contain an online submission request for records as required by Public Officers Law Section 89 (FOIL). Board meeting agendas were posted as required by the Board-adopted Agenda Preparation and Dissemination Policy. However, Board meeting minutes were not available on the website as required by Public Officers Law Section 106. Furthermore, other helpful information, like budget-to-actual reports, was not posted.

Out of 15 documents, only two were posted on the District's website. The most recent Office of the State Comptroller (OSC) audit report and the related CAP were not required to be posted because the last audit report was issued in April 2016 and the information is only required to be posted for five years. Additionally, the multiyear financial plan was not required to be posted because the Board and

District officials did not develop and adopt a plan. Of the remaining 10 documents, nine required documents were not posted and one is a recommended document that should have been posted as a best practice (Figure 1).

Figure 1: Postings on the District’s Website

Financial Information	Posted		Posting Required?
	Yes	No	
Budget – Proposed		X	Yes
Budget – Final Annual		X	Yes
Budget-to-Actual Reports		X	Recommended
Adopted Multiyear Financial Plan ^a		N/A	Yes
School District Report Card		X	Yes
Property Tax Report Card		X	Yes
Schedule of Reserve Funds		X	Yes
Audits	Posted		Posting Required
	Yes	No	
External Audit Report and Management Letter		X	Yes
External Audit – CAP		X	Yes
OSC Audit Report ^b		N/A	Yes
OSC Audit – CAP ^b		N/A	Yes
Administrative Information	Posted		Posting Required
	Yes	No	
Board Agendas	X		Yes
Board Minutes		X	Yes
Online submission Request for Records (FOIL)		X	Yes
Board Members and District Administrative Officials	X		Yes
a District officials have not adopted a multiyear financial plan.			
b OSC audit reports and the related CAPs are required to be posted on a school district’s website for five years. The last OSC audit report of the District was issued in April 2016.			

The Superintendent said the District was still transitioning to a new website, and he was not aware of the laws and requirements for what should be posted to the website and requested a list of the required postings. Because the Superintendent did not know the District was required to provide and post comprehensive financial, audit and administrative information on the District’s website, the taxpaying community and other interested parties were limited from readily accessing information and reviewing documents to make informed decisions.

What Do We Recommend?

The Superintendent should:

1. Post all required and recommended information on the District's website in a transparent and comprehensive manner.

Appendix A: Response From District Officials

Fishers Island School

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email: fishschool@fishschool.com
www.fishschool.com



April 28, 2023

Ira McCracken, Chief of Municipal Audits
NYS Office Building, Boom 3A10
250 Veterans Memorial Highway
Hauppauge, New York 11788-5533

Dear Mr. McCracken:

The Fishers Island Union Free School District is in receipt of the findings and recommendations outlined in your Draft Report of Examination: Fishers Island Union Free School District Website Transparency 2023M-28. An exit conference to review the draft findings of the audit was held between the Comptroller staff and the District on April 18, 2023. The District would like to thank the Comptroller staff for their time in conducting their duties associated with this audit.

The Fishers Island Union Free School District has reviewed the report of examination regarding our District website and agrees with the findings of the audit. This audit response to the draft findings will also serve as the Corrective Action Plan, or CAP.

Key Findings:

District officials did not ensure the District's website provided the public with transparent and comprehensive financial information. As a result, the community and other interested parties could not readily access and review information that could be used to make informed decisions.

Officials did not post the following information they were required to include on the District's website:

- External audit reports and corrective action plans (CAPs),
- Proposed and final annual funds,
- Schedule of reserve funds,
- School district and property tax report cards,
- Board minutes, and
- Freedom of Information Law (FOIL) online submission request for records.

Key Recommendations:

- Post all required and recommended information on the District's website in a transparent and comprehensive manner.

Corrective Action Plan:

The District's website was taken down June 24, 2022 and replaced by a new website on July 25, 2022. Although some of the items listed on the report of examination have already been posted to the new website, all of the following required and recommended items will be posted to the District's website by the fall of 2023:

Financial Information

- Budget – Proposed
- Budget – Final Approved
- Budget-to-Actual Reports
- Adopted Multiyear Financial Plan (if applicable)
- School District Report Card
- Property Tax Report Card
- Schedule of Reserve Funds

Audits

- External Audit Report and Management Letter
- External Audit – CAP (if applicable)
- OSC Audit Report (if applicable)
- OSC Audit – CAP (if applicable)

Administrative Information

- Board Agenda
- Board Minutes
- Online submission Request for Records (Foil)
- Board Members and District Administrative Officials

As overseer of the website, I will be responsible for implementing the District's CAP. A copy of this letter will be included as an action item for board approval at the May 16th BoE meeting.

I appreciate the opportunity to review these findings with officials from the Comptroller's Office and I again thank them for working with us to implement their recommendations. The timing of our website audit was unfortunate only because we were in the process of bringing our new website into compliance with all the required District website postings. Needless to say, we are on top of this now and look forward to moving ahead with any and all future recommendations.

Sincerely,



Christian Arsenault
Superintendent/Principal

Cc: Jamie Doucette, BoE President
James Eagan, Business Manager

Appendix B: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We reviewed District policies and procedures and interviewed the Superintendent, administrative assistant, Business Manager and Board President to gain an understanding of the process for posting and maintaining required information on the District's website.
- We created a hypertext markup language (HTML) file that was a snapshot of the District's website on November 16, 2022 to provide a single date of reference during audit testing.
- We reviewed the administrative permissions of employees with access to the District's website.
- We reviewed the District's website on November 16, December 9 and December 12, 2022 to determine whether the District was providing the public with transparent and comprehensive financial, audit and administrative information.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/local-government/publications

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/local-government/academy

Contact

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