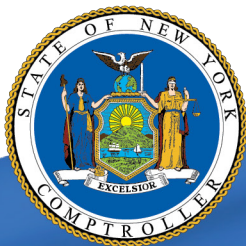


School District Website Transparency

MARCH 2021



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

School District Website Transparency

Audit Objective

Determine whether the 13 school districts examined used their resources to maintain a website that provided the public with transparent and comprehensive financial information.

Key Findings

District websites did not always provide the public with transparent and comprehensive financial information. Often, required and important financial information was not posted or posted in hard to find locations. Therefore, taxpayers and other interested parties did not have readily available information to make informed decisions.

For the 13 districts we examined:

- Six did not transparently post comprehensive original budget information.
- None transparently posted current year budget-to-actual information.
- Ten did not post a comprehensive final annual budget.
- Eleven did not prepare and post a multiyear financial plan that could enhance the transparency of the districts' fiscal decisions.
- Ten did not transparently post all external, OSC audit reports and, if required, internal audit reports.

Key Recommendations

The districts:

- Must ensure a comprehensive original board-adopted budget is posted, as required.
- Should transparently post current year budget-to-actual results.
- Must ensure that the final annual budget is posted to the website, as required, and should ensure comprehensiveness.
- Should prepare and post a multiyear financial plan.
- Should transparently post comprehensive audit reports and corrective action plans.

Background

We audited the transparency and comprehensiveness of financial information on 13 districts' websites (see Appendix B).

Each district's board has a responsibility to ensure comprehensive financial information is available to the public in a transparent manner.

This global report summarizes the significant issues we identified at the 13 districts audited.

Quick Facts

Districts Audited	13
Website Visits ^a	Unknown
Population	162,500
Budgeted Appropriations (Millions)	\$588.6

^a Websites lacked consistency to track visits.

Audit Period

July 1, 2018 – June 30, 2019. As described in Appendix D, for certain financial information reviews we extended the audit period.

School District Website

A school district operates to provide public education services for its students. The district's fiscal plan, budgets and actual operating results communicate the costs associated with this objective. As of June 30, 2019, there were approximately 1.6 million students enrolled in New York State (NYS) public schools, whose proposed 2019-20 budgets totaled over \$38 billion.¹ The annual school budgets that fund operations are generally voted on by district residents, totaling approximately 11.4 million NYS residents.

The public's right to know the process of decision making and to review the documents leading to actions is basic. Access to such comprehensive information should not be difficult to obtain. Officials should communicate financial information to the public through their school district websites. To this end, various laws and regulations require certain information to be posted on districts' websites to help enhance the public's access to this basic information. Further, districts following best practices and guidance should utilize their websites as another tool to communicate their financial direction.

How Should Districts Provide Transparent, Comprehensive Financial Information to the Public?

District officials can provide comprehensive financial records and other information to the public in a transparent manner by making the information available on the district website. While certain laws and regulations require a district's website to contain audit reports, corrective action plans (CAPs), the original and final annual budgets and any board-adopted multiyear financial plan, other information should be shared with the public in a complete and clear manner. For example, financial reports should either appear prominently on the district's home page or be easy to locate on the website. In addition, voters may find other documents helpful in evaluating the budget and keeping them informed. Such documents include planning documents, budget-to-actual results, board minutes, newsletters, press releases or other materials on district operations.

District Officials Did Not Post Certain Financial Information on the Website in a Transparent and Comprehensive Manner

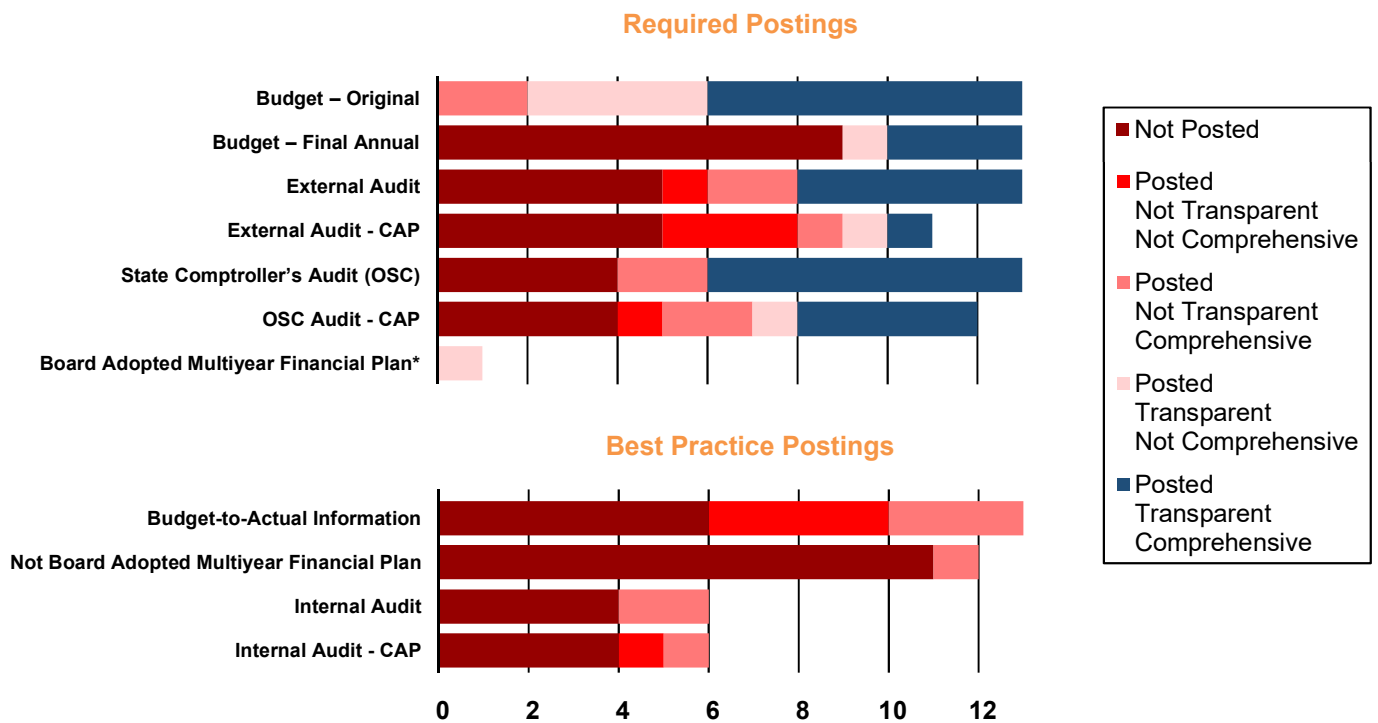
We audited 13 districts in New York State and found that, while all of the districts maintained websites, certain required financial information, such as comprehensive budgets, board-adopted multiyear financial plans, external audits and CAPs were not posted to the websites. Additionally, while not required to be posted, budget-to-actual information, non-board adopted multiyear financial plans, and internal audit results and related CAPs could have enhanced transparency

¹ Excluding New York City

to the public if posted to the website. Information that was posted was limited in comprehensiveness and transparency (Figure 1).

FIGURE 1

District Websites' Financial Information Transparency and Comprehensiveness^a



^a Positive audits and the exemption from the internal audit requirement resulted in not all categories shown above (External Audit – CAP, OSC Audit – CAP, Internal Audit and Internal Audit – CAP) totaling 13 districts.

* A district is required by law to post to its website a board-adopted multiyear financial plan. If a multiyear financial plan is not Board adopted, posting is a best practice.

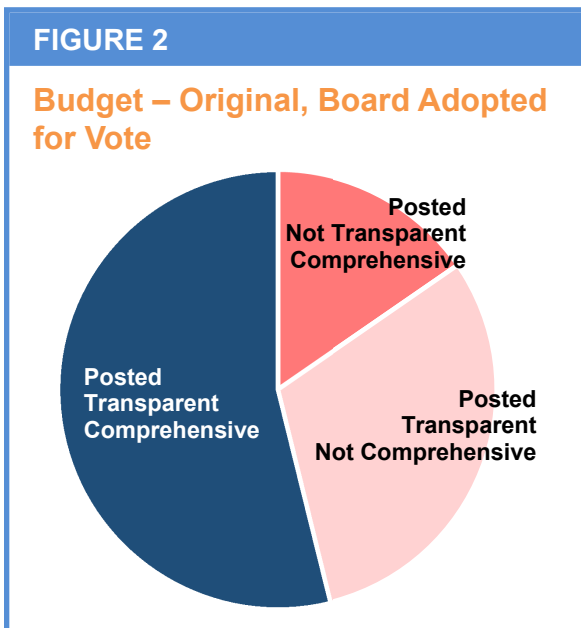
District Officials Could Enhance the Transparency of Comprehensive Budgets, Budget-to-Actual Results and Multiyear Financial Plans

Original Budget – All 13 districts posted their original budget information on the website with all but 15 percent (two) in a transparent manner (Figure 2). District officials at the two districts where the budgets were not posted in a transparent manner told us they did not consider the location of financial information when documents were posted to the website.

There were missing budget components² from 31 percent (four) of the district budgets, such as fund balance, and the appended administrative salary disclosure and property tax report card. District officials at these four districts generally told us that they were unaware of the requirements for components to be included.

An unrealistic budget can result in a tax levy that is more than needed. The law restricts districts in the amount of unexpended surplus funds they can keep, so that they do not – intentionally or unintentionally – retain large sums of money unless it is intended for a specific purpose. Conversely, an unrealistic budget can also result in a tax levy that is insufficient to fund district operations. Providing budget information in a transparent and comprehensive manner allows taxpayers and other interested parties to make informed budget assessments.

Budget-to-Actual Information – None of the districts posted current year budget-to-actual information in both a transparent and comprehensive manner. Reports were generally attached to the board agenda at a specific meeting date. Therefore, interested parties may not know the information is posted but would require extensive searching to locate. District officials generally told us other locations on the website were not considered and interested parties familiar with the district would know where to locate the information.

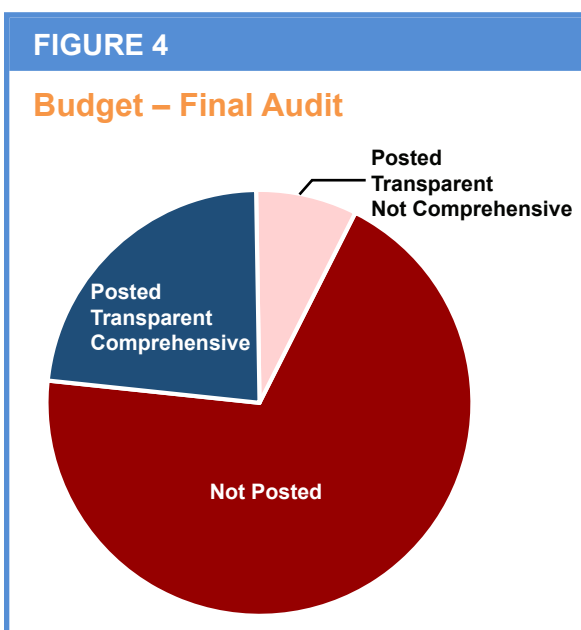
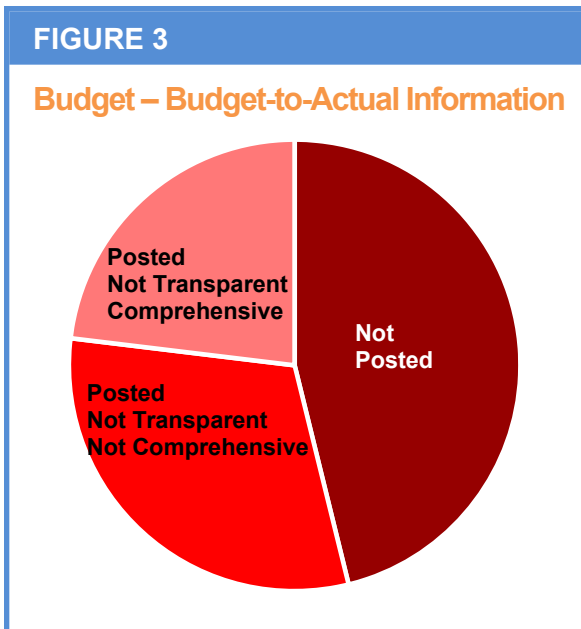


² An original budget presents administrative, capital and program components; categories of revenues, expenditures and fund balance information and comparison data and changes from the prior school budget; and appended documents including administrator salary disclosure and property tax report card with a schedule of reserves.

We found 46 percent (six) of the 13 districts did not post current year revenue or expenditure information to the district website (Figure 3). District officials generally told us they did not think to post the information. Fifty-four percent (seven) of the 13 districts posted current year revenue and/or expenditure information to the district website; however, none of these seven districts posted the information in a transparent manner and four of these districts' information was not comprehensive. Missing elements included a revenue comparison to the budget or a complete year-end comparison. District officials generally told us there was a lack of oversight with posting the information and there was no legal requirement to post the revenue status report.

To adequately evaluate, the current budget should be compared to previous budgets and evaluated in light of actual revenues and expenditures. Such comparisons help to identify any ongoing problems the district is having with its budgets. Providing historical and current year actual revenue and expenditure results and posting them on the same web page as budget information could have enhanced the transparency and comprehension of financial information.

Final Annual Budget – Voters in all 13 districts passed the original board-adopted 2019-20 budget. Sixty-nine percent (nine) of the districts did not post the final annual budget to the website, as required (Figure 4). Thirty-one percent



Providing historical and current year actual revenue and expenditure results and posting them on the same web page as budget information could have enhanced the transparency and comprehension of financial information.

(four) of the budgets were posted in a transparent manner. Most district officials told us that they considered the original budget to be the final annual budget once it was approved by voters. However, the web page which contained the original budget document did not indicate this and, therefore, can cause confusion to district residents.

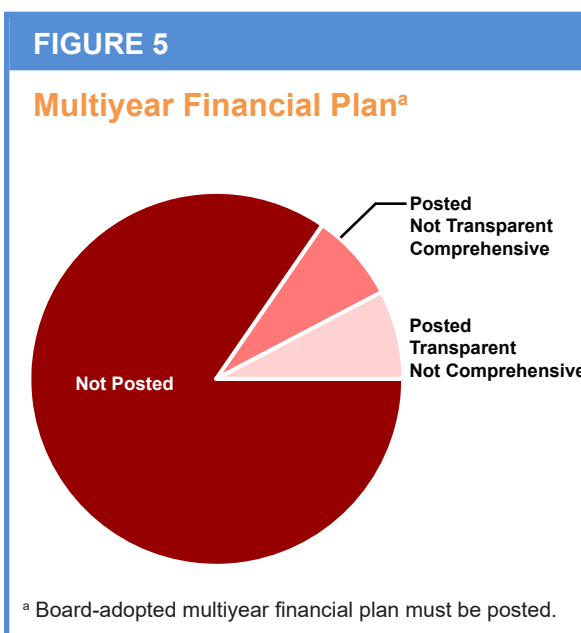
Of the four districts that posted the final annual budget, three were comprehensive,³ while one lacked the prior year's information for comparison. District officials told us the budget comparison to the prior year was available in a separate document on the website.

Multiyear Financial Plan – We found 84 percent (11) of the 13 districts, although not all required, did not post a plan to the website (Figure 5). District officials generally told us that they did not develop a plan because significant changes in district personnel occurred.

One district posted a plan, but several components were located on the website in separate documents. Additionally, there was no reference to connect components of the plan between the website locations. District officials told us

presenting the components at different intervals of the budget process makes it easier to understand. However, someone viewing the district's website would not be aware of the other components due to the lack of references.

Another district posted a required multiyear financial plan in a transparent manner. However, the plan was not comprehensive⁴ because it did not include a fiscal improvement plan. District officials told us they were unaware of having to include an element in the plan that identifies goals to improve the long-term fiscal condition. While not a requirement to post a plan unless board-adopted, posting a comprehensive multiyear financial plan in a transparent manner allows the public



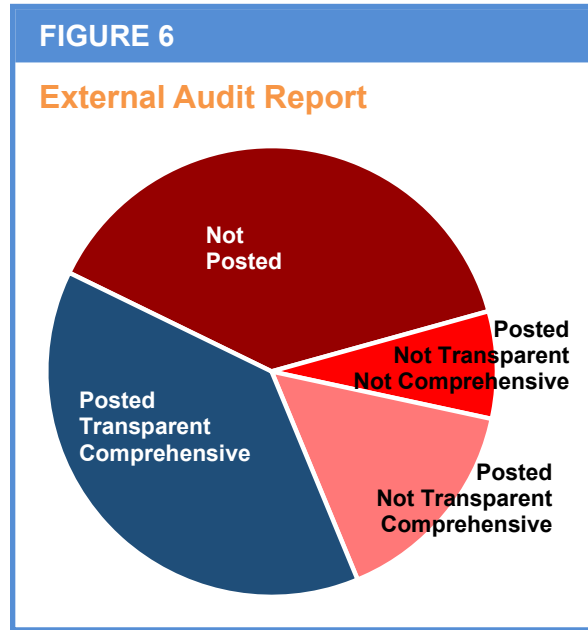
3 A final annual budget is a detailed financial plan of estimated expenditures and means of financing that was subjected to voter approval each year. A final annual budget should include the prior year's results as comparison.

4 Elements of a plan should include revenue and expenditure projections, annual surpluses or deficits, reserves, fund balances and a fiscal improvement plan.

to see the impact of fiscal decisions over time and the effect on district priorities and goals.

External Audit Reports and CAPs Should Be More Transparent and Comprehensive

External Audit Reports and CAPs – Thirty-nine percent (five) of the 13 districts did not post external audit reports to their website, as required (Figure 6). These officials generally told us they were unaware of the requirement. Although five districts’ reports posted were transparent, the remaining three were not. Two of these three districts attached the reports to a board agenda and one district did not post all of its reports in the same location. District officials told us they posted the reports in the same historical location as prior years and they did not consider other locations.



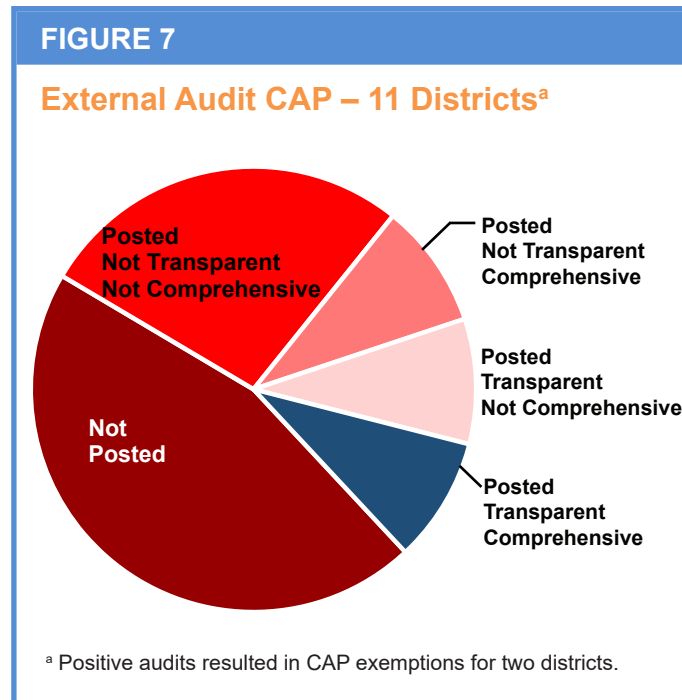
Eighty-eight percent (seven) of the eight external audit reports posted were comprehensive. However, one district did not post all the reported documents, such as the extra-classroom activity fund report.⁵ District officials told us that the various audit reports were received on separate days, which led to no uniformity in the location of the reports on the website.

⁵ The board is required to secure an annual audit by an independent auditor including an annual audit of district federal award programs, if warranted, and the extra-classroom activity fund. All audits should be posted.

Of the 13 districts, 11 were required to complete a CAP because there were audit recommendations. Forty-six percent (five) of 11 districts did not post to their websites a required CAP addressing recommendations from the corresponding external audit (Figure 7). CAPs were not posted because of district officials' lack of oversight.

Fifty-four percent (six) posted the document to their website. However, only two were posted in a transparent manner, and the remaining four were attached to a board agenda. District officials told us they thought the locations of the CAPs were transparent and they did not consider other locations. Posting the audit reports and CAPs more directly from the home page would have been more transparent.

Two of the six CAPs posted were comprehensive. However, the remaining four CAPs did not assign responsibility of a specific individual to implement the corrective action, designate an implementation date or demonstrate corrections that have occurred or are planned in response to all recommendations.⁶ District officials told us plans for implementing the corrective action were discussed verbally and guidance for completing a CAP was never provided.



6 CAPs provide an opportunity for the governing board to provide direction, and communicate how audit findings and recommendations will be used positively to improve operations and internal controls. A CAP should include a detailed description of what action has already occurred or is planned in response to each recommendation, who within the district is responsible for implementation and the implementation date.

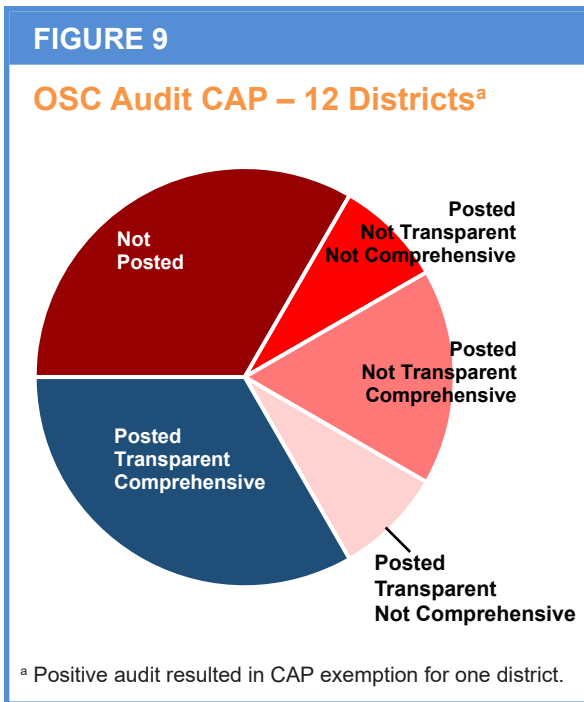
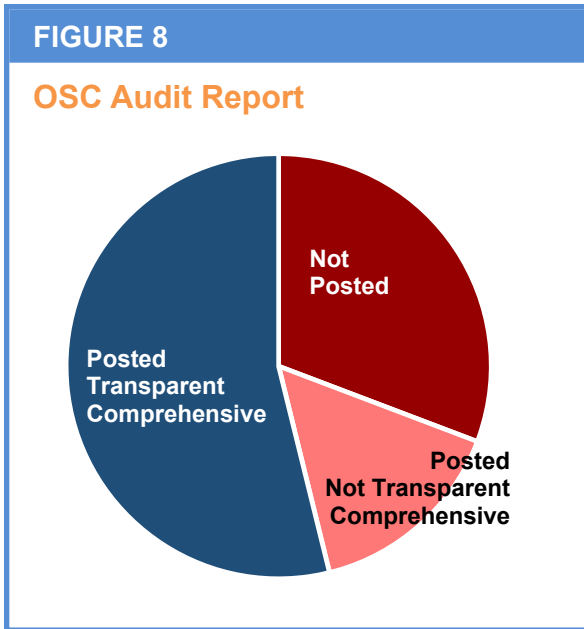
OSC Audit Reports and CAPs –
 Thirty-one percent (four) of OSC audit reports issued in the last five years were not found posted to the districts’ websites, as required (Figure 8). These officials generally told us they were unaware of the requirement to post their OSC audit reports.

Sixty-nine percent (nine) of the 13 districts posted their OSC audit report to their website, seven of which were in a transparent location. The two other reports were found attached to a board agenda. District officials told us they did not consider that other locations may be more transparent.

All audit reports posted were found to be comprehensive.

Of the 13 districts, 12 were required to complete a CAP because there were audit recommendations. A CAP was not found posted to the websites in 34 percent (four) of the 12 districts (Figure 9). These officials generally told us they forgot to instruct someone to post the document.

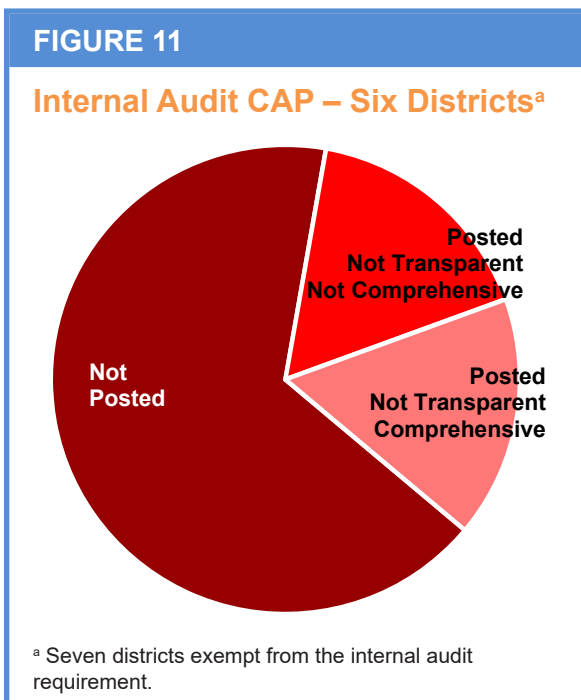
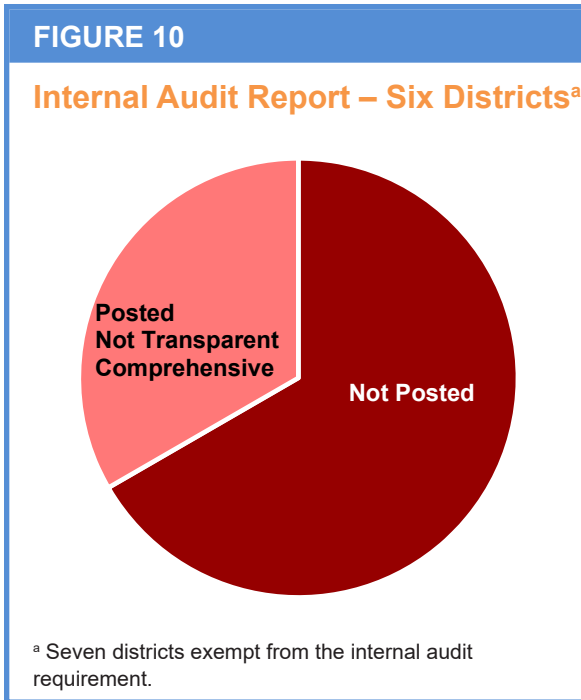
Sixty-six percent (eight) posted the corresponding audit CAPs to the website. Five were found in a transparent location; however, the other three CAPs were attached to a board agenda. District officials told us they did not consider other locations may be more transparent, while another described a clerical omission for not posting in another location.



All but two of the eight CAPs found on the website were comprehensive, as both did not demonstrate corrections in response to all recommendations. District officials told us the plans for corrective action were handled internally and they were unaware it was incomplete.

Internal Audit Reports and CAPs – Six districts were required to have an internal audit.⁷ While districts are not required to post internal audits to their website, posted audit results provide the public with transparent information about district operations and controls. Sixty-seven percent (four) of the six districts did not post internal audit reports and CAPs to their website, while 33 percent (two) did (Figures 10 and 11). The comprehensive internal audit reports posted by the two districts were found attached to a board agenda, along with the related CAPs. District officials generally told us that there was a lack of guidance on how to transparently place information on the website.

Officials at three districts that did not post a report or CAP told us the audit was not completed as required, or there was no practice of



7 A district is eligible for exemption from the internal audit requirement if it has less than eight teachers, less than \$5 million in general fund expenditures in the previous school year, or less than 1,500 enrolled students in the previous year.

posting the information to the website. The remaining district had a report and corresponding CAP issued that was marked confidential. While an audit with confidential information should not be posted, the public should be provided with the information that an audit occurred, the topic and the reason it is confidential.

In addition, one of the CAPs posted did not assign responsibility of a specific individual to implement the corrective action or designate an implementation date. District officials told us details of corrective actions were discussed during meetings with the board and responsible individuals.

External and internal audits are an integral part of a district's systems of checks and balances and providing an objective review of stewardship and fostering accountability to taxpayers and the public. Not assigning responsibility to a specific individual or title, designating timeframes or the corrective action creates uncertainty. Including such information in the CAPs informs interested parties of who is responsible and when the corrective measures will be taken.

What Do We Recommend?

The Board(s):

1. Must ensure a comprehensive original board-adopted budget posted to the website includes appended information, as required.
2. Should post to the website or provide further transparency by posting comprehensive budget-to-actual results in a website location easy to access by the public.
3. Must ensure that the final annual budget is posted as required to the website and should ensure the document is comprehensive.
4. Must post a board-adopted comprehensive multiyear financial plan, or should prepare, adopt and post a comprehensive multiyear financial plan to the website to help residents, taxpayers and the public see the impact of fiscal decisions.
5. Must post external audit reports and CAPs to the website, and should post all external and internal audit reports and CAPs in a transparent location.

Appendix A: Background Information

Figure 12: School Districts' Individual Information

School District	District Population	Student Enrollment	2018-19 Budgeted Expenditures & Other	2018-19 Actual Expenditures & Other	2019-20 Budgeted Expenditures
Beacon City	27,000	2,947	\$71,909,800	\$70,725,803	\$73,563,000
Central Square Central	24,500	3,780	\$76,555,395	\$75,201,263	\$80,113,554
Grand Island Central	20,400	2,911	\$62,634,920	\$59,393,432	\$63,661,704
Haldane Central	5,400	816	\$24,070,392	\$24,327,214	\$24,605,008
Hunter-Tannersville Central	3,500	364	\$14,045,643	\$13,119,845	\$14,317,925
Island Trees Union Free	15,600	2,192	\$65,335,998	\$63,359,593	\$67,371,684
Lake Pleasant Central	700	75	\$5,103,105	\$4,596,662	\$5,169,769
Newark Central	14,600	2,165	\$49,532,178	\$43,386,665	\$50,712,833
New Lebanon Central	4,100	431	\$12,519,094	\$11,774,513	\$12,480,879
Otego-Unadilla Central	6,500	756	\$22,354,972	\$21,194,026	\$22,815,895
Rockville Centre Union Free	22,300	3,576	\$117,152,642	\$115,218,927	\$120,235,899
Saranac Central	12,800	1,488	\$33,157,151	\$33,781,598	\$36,466,476
York Central	5,100	731	\$16,771,418	\$16,073,207	\$17,053,835
Totals	162,500	22,232	\$571,142,708	\$552,152,748	\$588,568,461

Appendix B: Transparency and Comprehensiveness: Met and Not Met

Figure 13: School District Transparency and Comprehensiveness^a

Financial Information			School District											
			Beacon	Central Square	Grand Island	Haldane	Hunter-Tannersville	Island Trees	Lake Pleasant	Newark	New Lebanon	Otego-Unadilla	Rockville Centre	Saranac
Required Postings														
Original, Adopted Budget	Transparent	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
	Comprehensive	Y	Y	Y	Y	N	Y	Y	N	N	Y	Y	Y	N
Final Annual Budget	Transparent	N	N	Y	N	N	N	N	Y	Y	N	N	Y	N
	Comprehensive	N	N	Y	N	N	N	N	N	Y	N	N	Y	N
External Audit	Report	Transparent	N	N	Y	Y	N	N	N	N	Y	Y	Y	N
		Comprehensive	Y	Y	Y	Y	N	N	N	N	Y	Y	Y	N
	CAP	Transparent	N	N	Y	-	N	-	N	N	N	Y	N	N
		Comprehensive	N	N	N	-	N	-	Y	N	N	Y	N	N
OSC Audit	Report	Transparent	N	N	Y	Y	N	Y	N	N	Y	Y	Y	Y
		Comprehensive	Y	N	Y	Y	N	Y	N	N	Y	Y	Y	Y
	CAP	Transparent	N	N	Y	N	N	Y	-	N	N	Y	N	Y
		Comprehensive	Y	N	Y	Y	N	Y	-	N	N	Y	N	Y
Board Adopted Multiyear Financial Plan	Transparent								Y					
	Comprehensive								N					
Best Practice Postings														
Not Board Adopted Multiyear Financial Plan	Transparent	N	N	N	N	N	N	N		N	N	N	N	N
	Comprehensive	N	Y	N	N	N	N	N		N	N	N	N	N
Budget-to-Actual Information	Transparent	N	N	N	N	N	N	N	N	N	N	N	N	N
	Comprehensive	Y	N	N	N	N	N	N	N	N	Y	Y	N	N
Internal Audit	Report	Transparent	N	N	N	-	-	N	-	N	-	-	N	-
		Comprehensive	N	N	Y	-	-	N	-	N	-	-	Y	-
	CAP	Transparent	N	N	N	-	-	N	-	N	-	-	N	-
		Comprehensive	N	N	N	-	-	N	-	N	-	-	Y	-

^a a Yes (Y) indicates the district was transparent or comprehensive, No (N) indicates the district was not. Districts exempt from a specific category were noted with (-).

Appendix C: Responses From District Officials

We provided a draft copy of the global report to all 13 districts we audited and requested a response from each. We received five responses. Eight districts chose not to respond (Beacon City, Grand Island Central, Hunter-Tannersville Central, Lake Pleasant Central, New Lebanon Central, Otego-Unadilla Central, Rockville Centre Union Free and Saranac Central).

Haldane Central's response addressed its individual report, and Newark Central's response did not address the global findings. Therefore, these responses were not included here. The following comments were excerpted from the three responses that addressed the findings of this report.

Central Square Central officials said: "...For a financial document to be considered "transparent", "comprehensive", and "posted"; whether required to be posted or not is a practice that is interpreted differently across all the district's audited. The audit definitely brought to light the fact that without general guidelines or best practices, we all are interpreting ... [these]... in many different and similar ways."

Island Trees Union Free officials said: "... [M]ost school districts were criticized for a lack of transparency and comprehensiveness in three ... areas: Budget-to-Actual Information, Multi-year Financial Plan, and Internal Audit. New York State law does not mandate these practices. ... [T]hese "best practices" were not previously shared with school districts. If they were, I imagine, most of the school districts would have posted this information on their website. In truth, the "best practices" information should have been separated from the other required areas reported. As a result, I believe the report does not provide an accurate picture of mandated transparency and may skew public opinion when published."

OSC Response: All financial information should be presented to the public in a complete and easily accessible manner, whether mandated or not. We amended Figures 1 and 13 to clarify whether an item was required to be posted.

York Central officials said: "... These recommendations while taken along with Appendix B ... and compared with the overwhelmingly positive voting results for the districts, shows a disconnect in the audit focus ... In trying to be transparent, many of the items that the audit was looking for are not mandated but were referred to as 'best practices', these should have been shared with NYS school districts prior to conducting the audit in order to ensure a common understanding of what is deemed transparent and comprehensive."

OSC Response: All financial information should be presented to the public in a complete and easily accessible manner, whether mandated or not. In regards to the voting results, whether the results are positive or not, they do not correlate to the transparency and comprehensiveness of information posted to districts' websites.

Appendix D: 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 selected 13 districts for audit (see Appendix A) using a random number generator applied to a list of districts (excluding New York City schools) not currently in the OSC audit process at the time of selection.
- We reviewed the 2019-20 budget documents (original proposed, final annual, appended property tax report card), multiyear financial plan, budget-to-actual revenues and expenditures, 2017-18 external audit and corrective action plan, most recent OSC audit and corrective action plan and internal audit and corrective action plan, if available. We selected this financial information to be included in our audit because of the historical risk related to lack of transparency of this financial information to the public. We reviewed the district websites on dates between August 5, 2019 through March 9, 2020 to determine whether the districts were providing the public with transparent and comprehensive financial information.⁸ We extended the scope forward to between July 29, 2019 and November 12, 2019 to capture the posting of the year-end budget status reports.
- We interviewed district officials to gain an understanding of the process for approving, finalizing, posting and maintaining certain financial information to the district website.
- We reviewed district policies to gain an understanding of information required to be posted to its website.
- We reviewed board minutes for 2018-19 to determine whether the board took any action related to the 2019-20 budget work and appended property tax report card, 2018-19 reserve activity, multiyear financial plan, actual expenditures and revenue reports, most recent audit reports and associated CAPs. We reviewed board minutes from July 1, 2014 through June 30, 2018 to determine whether the board documented or discussed any actions related to financial information during those years that we did not find in the 2018-19 minutes.
- We collected screen shots or created a hypertext markup language (HTML) file of a specific district's website to provide a single date of reference during audit testing. In addition to determining whether the item was located on the website at the time of testing, we reviewed the district support showing the activity of the item on the website, if available – a date posting, updating and/or deleting.

⁸ See individual reports for specific dates.

-
- We did not audit the accuracy of the financial information posted to the district websites. However, we determined reasonable reliability of financial information by analyzing various documents on the districts' websites for consistency of information provided, adhering to the law and district policies, and posting document transparency and website location.

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 relevant population size and the sample selected for examination.

Appendix E: Resources and Services

Regional Office Directory

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

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?title=&body_value=&field_topics_target_id=263206&issued=All

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/sites/default/files/local-government/documents/pdf/2020-05/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?title=&body_value=&field_topics_target_id=263211&issued=All

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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Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

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

Local Government and School Accountability Help Line: (866) 321-8503

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