

Internal Controls - Progress

November 13, 2024

Internal Control - FY25 Focus Areas

Internal controls, if implemented and followed by Budget Managers and staff

- Increases the visibility of potential problem areas
- 2) Allows for timely and accurate reporting of information, and
- 3) Enables the administration to manage resources proactively within the appropriation provided by the Town.

- Positions Control
- Extra Compensation Document and Properly Fund
- Contract Approval and Oversight
- Purchase Order management
- Accounting Access Privileges



Position Control Update

A common internal control used to manage staffing is a position control system. This system connects positions approved in the budget to an account number, funding source, location, position title, and position type. Each position that is approved in the budget is assigned a position control number. To hire a person, there must be an unoccupied position control number.

- Position Controls Created and uploaded to Munis - July
- New Position/PCN Request Procedures Developed and Implemented - August
- Staff Training August
- New Position Reporting to Finance Committee - August

		FY 2024-25 November 12, 202	4				
New Position	Location	Reason	Funding Source	Location2	Net Cost	Fund Type	Report Mos
English Learner Teacher	Hayes	OTL Programmatic Need	Shifting unfilled FTE/Positions	Driscoll	50	General Fund	Novembe
Paraprofessional Aide - Special Program - RISE Program	BHS	OSS Programatic Need	Realignment of Paraprofessional Aide - Special Program	BEEP	50	General Fund	Novembe
English Learner Teacher (.2)	BHS	OTL Programmatic Need	TBD		\$19,230		Novembe
1:1 Paraprofessional	Lincoln		TBD		\$44,000		Novembe
1:1 Parprofessional	Lincoln		TBD		\$44,000		Novemb
1:1 Paraprofessional	Ruffin Ridley		TBD		\$44,000		Novembe
Paraprofessional Aide - Special Program - RISE Program	Hayes	OSS Special Program_Location	Realignment of Paraprofessional Aide - Special Program	Driscoll	\$0	General Fund	October
Recess Monitor	Pierce	Pierce Building Admin Support	Pierce Building Project Administrative Support	Pierce	\$0	General Fund	Octobe
English Learner Teacher	Ruffin Ridley	OTL Programmatic Need	Shifting .6 unfilled FTE from various locations	Multiple	50	General Fund	Octobe
Paraprofessional Aide - SPED Inclusion	Lincoln	OSS Programatic Need	Realignment of Paraprofessional Aide - Special Program	BEEP	\$0	General Fund	Octobe
Paraprofessional Aide - SPED Inclusion	Runkle	OSS Programatic Need	Realignment of Paraprofessional Aide - Inclusion	Runkle	\$0	General Fund	Octobe
Physical Therapist	OSS	OSS Restructuring	Eliminate Physical Therapy Assistant	OSS	\$0	General Fund	Octobe
1:1 Paraprofessional	Hayes	OSS Special Program_Location	Realignment of Paraprofessional Aide - Special Program	BEEP	\$0	General Fund	Septemb
Adding .6 Performing Arts - Conservatory Teacher	OTL	OTL Programmatic Need	Shifting .6 unfilled FTE from various locations	Multiple	50	General Fund	Septemb
1:1 Paraprofessional	Lawrence	OSS Special Program Location	Realignment of 1:1 Paraprofessional Aide	Ruffin Ridley	\$0	General Fund	Septemb
Paraprofessional Aide - Special Program - LAHB Program	Driscoll	Enrollment/Class Size	IDEA Grant	N/A	\$44,000	IDEA Grant	Septemb
Paraprofessional Aide - Special Program - Winthrop House	Driscoll	OSS Programatic Need	IDEA Grant	N/A	\$44,000	IDEA Grant	Septemb
Adding .2 FTE Chinese WL Teacher	Pierce	OTL Programmatic Need	Shifting .2 unfilled FTE	Driscoll	\$0	General Fund	Septemb
1:1 Paraprofessional	Ruffin Ridley	OSS Special Program_Location	Realignment of 1:1 Paraprofessional Aide	Lawrence	50	General Fund	Septemb
English Language Education Teacher	Ruffin Ridley	OTL Programmatic Need	Realignment of ELE .9 FTE	Multiple	50	General Fund	Septemb
1:1 Paraprofessional	Lincoln	Student IEP	Realignment of Special Ed Inclusion Aide	BEEP	\$0	General Fund	Septemb
Grade 4 Teacher	Hayes	Enrollment/Class Size	Eliminate Kindergarten Position	Pierce	\$0	General Fund	Augus
MS ELA Teacher	Baker	OTL Programmatic Need	Eliminate Kindergarten Position	Baker	\$0	General Fund	August
Early Child Hood Aides (4 FTE)	BEEP	MOU Extended Day Program	Tuition Charged to Families	N/A	\$156,000 E	SEEP Revolving Fund	August
Special Education Teacher - Team Facilitator (ETF)	Runkle	OSS Programatic Need	Eliminate OSS Vision Specialist Position	OSS	50	General Fund	Augus
Special Education Teacher K-12	Lawrence	OSS Restructuring	Eliminate 3 Paraprofessional Positions	Lawrence	\$0	General Fund	Augus
Paraprofessional Aide - Special Program	BHS	Rising Student 1:1 Para	Eliminate Paraprofessional Aide - Special Program	Lincoln	50	General Fund	August



Extra/Additional Compensation

Extra compensation comes in many forms and represents over \$5.5 million dollars in salary expenses. These forms of compensation have not been well documented making it difficult to budget and track. The focus of the work this year is to document all forms of additional compensation and develop procedures to manage them moving forward.

Significant progress has been made to identify all forms of additional compensation, classify them, and them to the budget. The majority of the 1st quarter salary deficit is associated with unidentified forms of extra compensation (\$726,223). Here is a summary of this work to date.

AFTER SCHOOL PRODRAMS AFTER COLOR PRODRAMS BUDGET BUDGE			PES	SATION TYPE	EXTRA COMPE	Ε	
ATHLETIC COACHES \$50,000 \$87,411 \$17,411] KRINTAR/EXTRAMIRRAL 32,323 20,5430 \$15,029 CO-CURRICULAR 332,332 20,5430 \$18,002 ERMERTS 40,323 20,5470 \$131,189 ERMERTS 40,323 20,5470 \$131,189 ERMERTS 41,394,250 1,300,000 98,230 FMARA TRACHER COVERAGE 1,394,250 1,300,000 98,230 FMARA TRACHER COVERAGE 1,596,212 1,200,081 56,000 LONGEVITY 1,255,012 1,200,081 56,939 VACATION BUTNACK 197,47 189,660 8,557 SHIPT DIFFERENTIAL 4,000 110,733 10,6139 THANKELY,COTHING ALLOWANCE 160,000 66,000 UNIT SETTA SUMMER DATS 100,000 10,250 EREP 7,3524 (75,524) (75,524) (75,524) (75,524) FROUGETION SUMMER DATS 110,000 10,000 EREP 7,3524 (75,524) (75,524) (75,524) (75,524) (75,524) FROUGETION SUMMER DATS 110,000 135,981 (15,641) (36,641) EREP 7,3524 (75,524) (75,524) (75,524) (75,524) (75,524) FROUGETION SUMMER DATS 135,981 (15,641) (36,641) EREP 7,3524 (75,524) (75,524) (75,524) (75,524) FROUGETION SUMMER DATS 135,981 (15,641) (36,641) EREP 7,3524 (75,524) (75,641) (75,641) FROUGETION SUMMER DATS 135,981 (75,641) (36,641) EREP 7,3524 (75,524) (75,641) (75,641) FROUGETION SUMMER DATS 135,981 (75,641) (36,641) EREP 7,3524 (75,641) (75,641) (75,641) FROUGETION SUMMER DATS 135,981 (75,641) (75,641) EREP 7,3524 (75,641) (75,641) (75,641) FROUGETION SUMMER DATS 135,981 (75,641) (75,641) EREP 7,3524 (75,641) (75,641) (75,641) FROUGETION SUMMER DATS 135,981 (75,641) (75,641) EREP 7,3524 (75,641) (75,641) (75,641) EREP 7,3524 (7	ovember 13, 20	November					
KBINTRAKERTRAMURAL 131,332 32 350,480 81,902 CO-CURRICULAR 1010AL 882,332 31,013,470 (131,188) BERFEITS 8000F PROJECTION WARRANCE NOTE SUB PAN - 75 & 17 T PAN PANA TRACHER COVERAGE 1,1398,250 1,000,000 98,250 PRANA TRACHER COVERAGE 5,500 66,600 (68,800) LONGREYITY 1,255,012 1,000,003 55,929 VACATION BUYBACK 1976,17 189,000 55,57 SHET DIFFERENTIAL 4,600 110,733 (106,333) TRAVEL/COPHING ALLOWANCE 66,600 66,600 (68,800) SUMMER PROGRAMMING 101A 29,279 3,016,936 (98,857) SUMMER PROGRAMMING 101A 19,207 73,524 (73,534) REVOLUNING FUND SEEP 7 500,000 712,653 (121,563) 545,000 FUNDED VAR SEEP 1 500,000 712,653 (121,563) 545,000 FUNDED VAR PROJECT DISCOVERY 91,000 125,939 (121,563) 545,000 FUNDED VAR STAR ACADEMY 119,040 135,981 (126,643) (121,563) 64,650 (121,563) 64,65		NOTE	VARIANCE	ROJECTION	BUDGET		AFTER SCHOOL PROGRAMS
CO-CURRICULAR 332,332 250,480 81,902			(37,411)	587,411	550,000		ATHLETIC COACHES
BENEFITS				175,629			K8 INTRA/EXTRAMURAL
BENEFITS BUDSET PRIORICETION WARRANE NOTE JUNIS PAY-ST & LT 1,398,20 1,300,000 98,250 0 98,250 98,260 (68,860) 06,860 0 66,500 (65,600) (65,600) (65,600) (65,600) (65,600) (65,600) 65,600 65,600 65,600 8,557 SHET DIFFERENTIAL 4,600 110,733 10,6133 10,6133 10,733 10,6133 10,732 10,6133 10,732 10,6133 10,732 10,6133 10,732 10,6133 10,732 10,6133 10,732 10,6133 10,732 10,6133 10,732 10,6133 10,732 10,6133 10,732 10,6133 10,732 10,6133 10,732 10,6133 10,732 10,732 10,6133 10,732 10,6133 10,732 10,6133 10,732 10,6133 10,732 10,732 10,732 10,732 10,732 10,732 10,732 10,732 10,732 10,732 10,732 10,742 10,732 10,732 10,732 10,7			81,902	250,430	332,332		CO-CURRICULAR
SUB PART - 15 & 17 17 17 17 17 17 17 17			(131,138)	1,013,470	882,332	TOTAL	
PAMA TRACHER COVERAGE SION (EARSE NO) SION (EARSE NO) LONG (1717) 1.255,012 1.200,083 1.200,080 (1717) 1.255,012 1.200,083 1.200,080 (1717) 1.200,083 1.200,080 (1717) 1.200,080 1.200,080 (1717) 1.200,080 1.200,080 (1717) 1.200,080 1.200		NOTE		ROJECTION			BENEFITS
SICK LEAVE BOONUS 6,500 6,500			98,250	1,300,000	1,398,250		SUB PAY - ST & LT
LONGIVITY			(84,860)	84,860			PARA TEACHER COVERAGE
VACATION BUYBACK 197,617 189,060 8,557 SHETT DIFFERENTIAL 4,600 101,733 (105,133) TRAYEL/CLOTHING ALLOWANCE 66,600 66,600 66,900 (84,857) SUMMER PROGRAMMING BUDGET PROJECTION VARANCE NOTE BEEP 500,000 712,663 (121,653) (55,524) REVOLVING FUND BEEY 500,000 712,663 (121,653) (56,500) OF FUND FUND PROJECT DISCOVERY 91,000 145,455 (72,874) ADDITIONAL \$21,693 IN STAR ACADEWY 119,000 135,981 (12,1694) GRANT FUNDED BIOS GREDIT RECOVERY 742,500 12,000,943 (45,803) ADMIN NUGET PROJECTION VARRANCE NOTE MENTORS 36,487 57,325 (20,888) MENTORS 36,487 57,325 (20,888) MENTORS 36,487 57,325 (20,888) CHILD STUDY TEAMS (ST) 1,290 51,700 (50,410) CHUTURE AND CLIMITATE (SCCC) 22,945 (42,966) (43,960) <td></td> <td></td> <td>(65,600)</td> <td>65,600</td> <td></td> <td></td> <td>SICK LEAVE BONUS</td>			(65,600)	65,600			SICK LEAVE BONUS
SHIFT DIFFERENTIAL 4,600 110,733 105,133 TARWEL/COPINING ALLOWANCE 6,600 6,600 6,600 SUMMERE PROSECUTION 70TAL 2,922,079 3,305,936 (9,4857) SUMMERE PROSECUTION 7,400 7,254 (7,554) REVOLUMIS FLIND SEP			54,929	1,200,083	1,255,012		LONGEVITY
TRAVEL/COTHING ALLOWANCE 66,500 66,500 SUMMER PROGRAMMING 101AL 23,227 3,016,518 (94,857) SUMMER ROGRAMMING BUDGET PROJECTION VARIANCE NOTE BEEP 50,000 712,658 (121,568) 55,000 FUND FUND EEY 50,000 712,658 (121,568) 55,000 FUND FUND PROJECT GOSCOVERY 91,000 145,455 (72,876) ADOPTIONAL \$21,859 N STAR ACADEMY 119,000 135,981 (12,948) ADOPTIONAL \$21,859 N BES CREDIT RECOVERY 102,00 40,900 (27,945) ADMIN 800ET PROJECTION VARIANCE NOTE MENTORS 36,487 57,325 (20,838) MENTORS 36,487 57,325 (20,838) MENTORS 36,487 57,325 (20,838) OHLD STUDY TEAMS [8T] 1,290 51,700 (50,410) CUTURE AND CULTURE AND			8,557	189,060	197,617		VACATION BUYBACK
SUMMER PRIOGRAMMING			(106,133)	110,733	4,600		SHIFT DIFFERENTIAL
SUMMER ROGSAMMING UNIT E ETRIS SUMMER ROGSAMMING UNIT E ETRIS SUMMER ROGSAMMING UNIT E ETRIS SUMMER DIVS			- 2	66,600	66,600		TRAVEL/CLOTHING ALLOWANCE
UNIT B ELTRA SUMMER DAYS ESP ESP FOOLIST DISCOVERY FOOLIST DISCOVE			(94,857)	3,016,936	2,922,079	TOTAL	
BEEP 7,3524 27,3524 C7,3524 REVIDOUMS FUND ESY 500,000 721,668 (212,668) 550,000 FUND ED VA PROJECT STORMERY 91,000 145,465 (74,876) AD,455 (74,876) AD,455 (74,876) AD,450 (72,976) AD,750 AD,750 (72,976) AD,750 AD,750 (72,976) AD,750 AD,7		NOTE	VARIANCE	ROJECTION	BUDGET		SUMMER PROGRAMMING
			2)	75-27	29		UNIT B EXTRA SUMMER DAYS
PROJECT DISCOVERY 91,000 145,455 54,455 (A,545) ACM,555 ACM,554 ACM,555		REVOLVING FUND	(73,524)	73,524	-		BEEP
CAUCILUS PROJECT 72,876 (72,876) (72,87	VIA IDEA	\$450,000 FUNDED VIA IDEA	(212,663)	712,663	500,000		ESY
STAR ACADEMY 119,000 135,981 11,941 GMANT FUNDED			(54,455)	145,455	91,000		PROJECT DISCOVERY
BHS CREDIT RECOVERY 32,200 60,445 (27,945)	89 IN TITLE I	ADDITIONAL \$21,689 IN TIT	(72,876)	72,876			CALCULUS PROJECT
ADMIN		GRANT FUNDED	(16,941)	135,981	119,040		STAR ACADEMY
ADMIN			(27,945)	60,445	32,500		BHS CREDIT RECOVERY
MENTORS 36,487 57,275 (20,888) MRC COACHES - 8,918 (9,918) CHILD STUDY TEAMS (\$T1) 1,280 51,700 (96,410) CULTURE AND CLIMATE (SCCC) - 42,956 (42,926) MCAS TESTING ADMIN - 4,800 (8,800) PO COUNCIL - 7,484 (7,444) CURRIQUIM WORKSHOPS - 100,000 (100,000) BUILDING INTERTISE, WORKSHOP RATE 110,000 6,964 103,056			(458,403)	1,200,943	742,540	TOTAL	
MPL COACHES - 8,918 (8,918) CHILD STUDY TEAMS (STT) 1,280 51,700 (50,410) CULTURE AND CULTURE AND CULTURE AND CULTURE AND CULTURE AND CULTURE STRING ZUMMN - 4,800 (8,800) PD COLUNCIL - 7,484 (7,44) CURRIQUUM WORKSHOPS 10,000 (10,000) BUILDING INTERTIVES WORKSHOP RATE 110,000 6,964 103,036		NOTE	VARIANCE	ROJECTION	BUDGET		ADMIN
CHILD STUDY TEAMS (SIT) 1,280 \$1,700 (\$0,410) CULTURE AND CLIMATE (SCCC) - 42,926 (4,926) MAGY SETSING ADMIN - 4,800 (4,800) PD COLUCI - 7,844 (7,844) CURRICULM WORKSHOPS - 100,000 (100,000) BUILDING INITATIVES WORKSHOP RATE 110,000 6,964 103,036			(20,838)	57,325	36,487		MENTORS
CULTURE AND CLIMATE (SCCC) 42,926 (42,926) MCAST TESTING ADMIN - 4,800 (4,800) PO COUNCIL 7,834 (7,434) (10,000) CURRIQUIAM WORKSHOPS 100,000 100,000 (10,000) BUILDING INITIATIVES WORKSHOP RATE 110,000 6,964 109,036			(8,918)	8,918			MPL COACHES
MCAS TESTING ADMIN - 4,800 (4,800) PD COLUNCI - 7,434 (7,434) CURRILLUM WORKSHOPS 100,000 (100,000) BUILDING INTIATIVES WORKSHOP RATE 110,000 6,964 103,036			(50,410)	51,700	1,290		CHILD STUDY TEAMS (SIT)
PD COUNCIL . 7,434 (7,434) CURRIQUIAN WORKSHOPS . 100,000 (100,000) BUILDING INITIATIVES_WORKSHOP RATE 110,000 6,964 130,036			(42,926)	42,926	-		CULTURE AND CLIMATE (SCCC)
CURRIULIUM WORKSHOPS - 100,000 (100,000) BUILDING INITIATIVES_WORKSHOP RATE 110,000 6,964 103,036			(4,800)	4,800			MCAS TESTING ADMIN
BUILDING INITIATIVES_WORKSHOP RATE 110,000 6,964 103,036			(7,434)	7,434	-		PD COUNCIL
			(100,000)	100,000			CURRIULUM WORKSHOPS
			103,036	6,964	110,000	RATE	BUILDING INITIATIVES WORKSHOP F
			(132,290)	280,067	147,777		
TOTAL VARIANCE (816,688) TOTAL GF VARIANCE (726,223)					TOTAL VARIANCE		



Contract Approval & Oversight

Budget Managers need to work with the Finance Department to develop a contract that clearly defines the scope of the work to be performed, the deliverables to be provided, the timeline for the work, the total amount of money to be expended under the contract, the source of funding for the project and the frequency of invoicing, among other things. This contract must be signed by both the vendor and the Deputy Superintendent before it is considered valid by the Town's procurement department. Once the contract is signed, a purchase order must be entered before work can begin.

The Office of Administration and Finance created protocols related to contract creation and documentation. This protocol was included as part of a training program offered this summer to all administrators and secretaries in the district.

A contract application form was created to gather all needed information to generate contracts and create tracking of contract approvals.

There have been delays in implementation due to changes in responsible personnel.



Purchase Order Management

Purchase orders should be closed by the end of the fiscal year except in very limited circumstances. Budget Managers should right size PO balances as the end of the year approaches to reflect expenses through the end of June, and no more.

It is essential that no orders are placed for goods or services without an approved purchase order in hand. If the purchase order precedes all orders and requests for services, there will never be a problem with prompt payment because the purchase order sets aside funding and approval of the activity ahead of time. Delayed payments and aggravated vendors are a result of not having purchase orders in place before orders and requests for services happen. During FY25, we will work with the Budget Managers to strengthen their skills in the area of purchase order management.

Monthly PO reports are being sent to all budget managers

Purchase orders for an entire school year, such as transportation and out of district tuition, have been entered for the entire school year much earlier than in prior years



Accounting Access Privileges

Account management functions in Munis and access privileges to sensitive personal data and higher level financial management features should be limited to the proper personnel in the Finance Department. There is some data that the HR team must have rights to perform in Munis as well, but on a more targeted basis. Staff outside of these two departments should not have the ability to view or change information in the system.

Meetings between Town and School HR/ Payroll teams have allowed us to streamline access to essential staff.



THANK YOU

