



PUBLIC SCHOOLS of
BROOKLINE

Internal Controls - Progress

November 13, 2024

Internal Control - FY25 Focus Areas

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

- 1) 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

New Position	Location	Person	Funding Source	Location2	Net Cost	Fund Type	Report Month
English Learner Teacher	Hayes	OTL Programmatic Need	Shifting unfilled FTE/Positions	Driscoll	\$0	General Fund	November
Paraprofessional Aide - Special Program - RISE Program	BHS	OSS Programmatic Need	Realignment of Paraprofessional Aide - Special Program	BEEP	\$0	General Fund	November
English Learner Teacher (2)	BHS	OTL Programmatic Need	TBD		\$19,230		November
1:1 Paraprofessional	Lincoln		TBD		\$44,000		November
1:1 Paraprofessional	Lincoln		TBD		\$44,000		November
1:1 Paraprofessional	Ruffin Ridley		TBD		\$44,000		November
Paraprofessional Aide - Special Program - RISE Program	Hayes	OSS Special Program_Location	Realignment of Paraprofessional Aide - Special Program	Driscoll	\$0	General Fund	October
Process Monitor	Pierce	Pierce Building Admin Support	Pierce Building Project Administrative Support	Pierce	\$0	General Fund	October
English Learner Teacher	Ruffin Ridley	OTL Programmatic Need	Shifting 6 unfilled FTE from various locations	Multiple	\$0	General Fund	October
Paraprofessional Aide - SPED Inclusion	Runkle	OSS Programmatic Need	Realignment of Paraprofessional Aide - Special Program	BEEP	\$0	General Fund	October
Paraprofessional Aide - SPED Inclusion	Runkle	OSS Programmatic Need	Realignment of Paraprofessional Aide - Inclusion	Runkle	\$0	General Fund	October
Physical Therapist	OSS	OSS Restructuring	Eliminate Physical Therapy Assistant	OSS	\$0	General Fund	October
1:1 Paraprofessional	Hayes	OSS Special Program_Location	Realignment of Paraprofessional Aide - Special Program	BEEP	\$0	General Fund	September
Adding 6 Performing Arts - Conservatory Teacher	OTL	OTL Programmatic Need	Shifting 6 unfilled FTE from various locations	Multiple	\$0	General Fund	September
1:1 Paraprofessional	Lawrence	OSS Special Program_Location	Realignment of 1:1 Paraprofessional Aide	Ruffin Ridley	\$0	General Fund	September
Paraprofessional Aide - Special Program - LAHS Program	Driscoll	Enrollment/Class Size	IDEA Grant	N/A	\$44,000	IDEA Grant	September
Paraprofessional Aide - Special Program - Winthrop House	Driscoll	OSS Programmatic Need	IDEA Grant	N/A	\$44,000	IDEA Grant	September
Adding 2 FTE Chinese WL Teacher	Pierce	OTL Programmatic Need	Shifting 2 unfilled FTE	Driscoll	\$0	General Fund	September
1:1 Paraprofessional	Ruffin Ridley	OSS Special Program_Location	Realignment of 1:1 Paraprofessional Aide	Lawrence	\$0	General Fund	September
English Language Education Teacher	Ruffin Ridley	OTL Programmatic Need	Realignment of ELE 9 FTE	Multiple	\$0	General Fund	September
1:1 Paraprofessional	Lincoln	Student IEP	Realignment of Special Ed Inclusion Aide	BEEP	\$0	General Fund	September
Grade 4 Teacher	Hayes	Enrollment/Class Size	Eliminate Kindergarten Position	Pierce	\$0	General Fund	August
Early Child 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	BEEP Revolving Fund	August
Special Education Teacher - Team Facilitator (ETI)	Runkle	OSS Programmatic Need	Eliminate OSS Vision Specialist Position	OSS	\$0	General Fund	August
Special Education Teacher K-12	Lawrence	OSS Restructuring	Eliminate 3 Paraprofessional Positions	Lawrence	\$0	General Fund	August
Paraprofessional Aide - Special Program	BHS	Rising Student 1:1 Para	Eliminate Paraprofessional Aide - Special Program	Lincoln	\$0	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.

EXTRA COMPENSATION TYPES				
November 13, 2024				
AFTER SCHOOL PROGRAMS	BUDGET	PROJECTION	VARIANCE	NOTE
ATHLETIC COACHES	550,000	587,411	(37,411)	
KB INTRA/EXTRAMURAL	-	175,629	(175,629)	
CO-CURRICULAR	332,332	250,430	81,902	
TOTAL	882,332	1,013,470	(131,138)	
BENEFITS	BUDGET	PROJECTION	VARIANCE	NOTE
SUB PAY - ST & LT	1,398,250	1,300,000	98,250	
PARA TEACHER COVERAGE	-	84,860	(84,860)	
SICK LEAVE BONUS	-	65,600	(65,600)	
LONGEVITY	1,235,012	1,200,083	34,929	
VACATION BUYBACK	197,617	189,060	8,557	
SHIFT DIFFERENTIAL	4,600	110,733	(106,133)	
TRAVEL/CLOTHING ALLOWANCE	66,600	66,600	-	
TOTAL	2,922,079	3,016,936	(94,857)	
SUMMER PROGRAMMING	BUDGET	PROJECTION	VARIANCE	NOTE
UNIT B EXTRA SUMMER DAYS	-	-	-	
BEEP	-	73,524	(73,524)	REVOLVING FUND
ESY	500,000	712,663	(212,663)	\$450,000 FUNDED VIA IDEA
PROJECT DISCOVERY	91,000	145,455	(54,455)	
CALCULUS PROJECT	-	72,876	(72,876)	ADDITIONAL \$21,689 IN TITLE I
STAR ACADEMY	119,040	135,981	(16,941)	GRANT FUNDED
BHS CREDIT RECOVERY	32,500	60,445	(27,945)	
TOTAL	742,540	1,200,945	(458,405)	
ADMIN	BUDGET	PROJECTION	VARIANCE	NOTE
MENTORS	36,487	57,325	(20,838)	
MPL COACHES	-	8,918	(8,918)	
CHILD STUDY TEAMS (SIT)	1,290	53,700	(50,410)	
CULTURE AND CLIMATE (SCCC)	-	42,926	(42,926)	
NGAS TESTING ADMIN	-	4,800	(4,800)	
PD COUNCIL	-	7,434	(7,434)	
CURRIULUM WORKSHOPS	-	100,000	(100,000)	
BUILDING INITIATIVES_WORKSHOP RATE	110,000	6,964	103,036	
TOTAL	147,777	280,067	(132,290)	
TOTAL VARIANCE			(816,688)	
TOTAL QF VARIANCE			(726,223)	

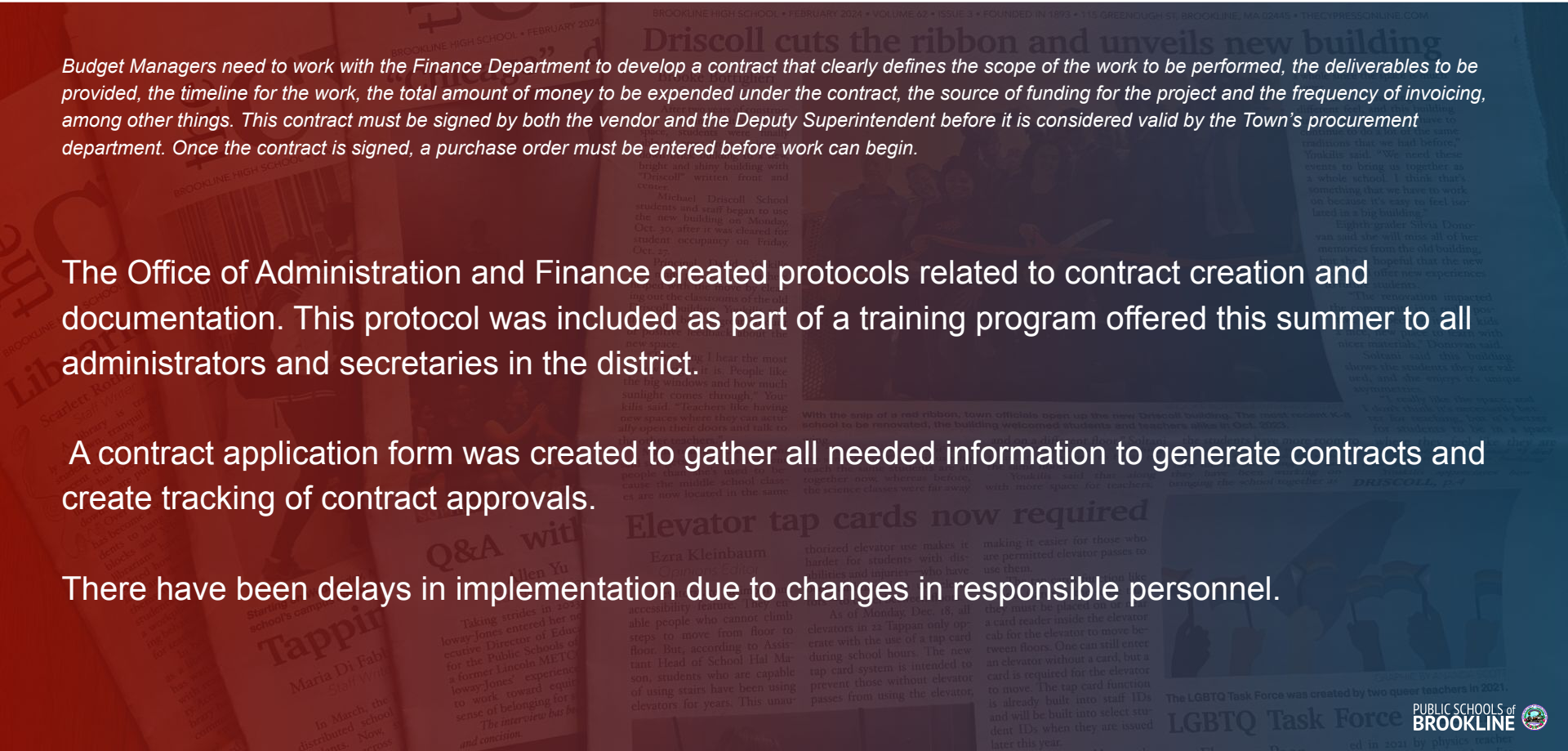
Contract Approval & Oversight

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



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BROOKLINE