NNYLN Grant Presentation

Ethical Considerations When Budgeting

Use facts and data in decisions (not personal preferences)

Identify special interest groups to make sure that policies are fair to all and not designed for certain groups

Use information from audits for improvement

http://asbointl.org/asbo/media/documents/Resources/ASBO-Professional-Standards.pdf

"Expectations of Personal and Professional Integrity"

"Conduct business honestly, openly, and with integrity. Avoid conflict of interest situations by not conducting business with a company or firm in which the official or any member of the official's family has a vested interest. Avoid preferential treatment of one outside interest group, company or individual over another. Uphold the dignity and decorum of their office in every way. Never use their position for personal gain. Never accept or offer illegal payment for services rendered. Not accept gifts, free services, or anything of value for or because of any act performed or withheld. Support the actions of colleagues whenever possible. Actively support appropriate professional associations aimed at improving school business management, and encourage colleagues to do likewise. Accept leadership roles and responsibilities when appropriate."

http://asbointl.org/asbo/media/documents/Resources/ASBO-Professional-Standards.pdf
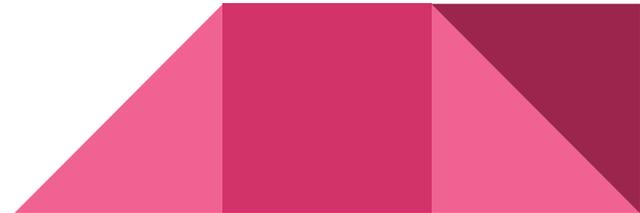
Personnel

Follow any due process procedures staff are entitled to during the dismissal process

Train employees so that they are able to perform their duties

Maintain a positive work environment to get the best out of employees

Model the behavior you want to see from your employees

Not following a directive is insubordination but the directive must be clear and ethical
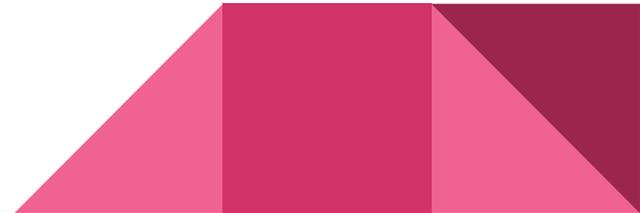
Planning

Follow your Strategic Plan and/or Plan of Service

Have a mission or vision: follow it and communicate it

Communicate upcoming changes effectively so that everybody understands the reason why, especially staff members who have been there longer than you

Have a plan for communication within the organization and with the community

Financial Reporting

"An entity's financial statements are an important element in conveying the current state, financial health, and future viability of the organization. Financial statements, regardless of the industry, report on a number of similar components, including assets, liabilities, and equity (i.e., fund balances or net assets). School districts and other governmental agencies are no exception."

Our Annual Report tells the Council and DLD how the funds were spent

https://nces.ed.gov/pubs2009/fin_acct/chapter5_8.asp

Budgeting

"Performance evaluation allows citizens and taxpayers to hold policymakers and administrators in governmental organizations accountable for their actions. Because accountability to citizens often is stated explicitly in state laws and constitutions, it is a cornerstone of budgeting and financial reporting."

https://nces.ed.gov/pubs2009/fin_acct/chapter3_1.asp

Evaluation

"The budget is evaluated for its effectiveness in attaining the organization's stated goals and objectives. Evaluation typically involves an examination of how funds were expended, the outcomes that resulted from the expenditure, and the degree to which these outcomes achieved the stated objectives. This phase is fundamental in developing the subsequent year's budgetary allocations. In effect, budget preparation is not only an annual exercise to determine the allocation of funds, but also part of a continuous cycle of planning and evaluation to achieve the stated goals and objectives of the organization."

https://nces.ed.gov/pubs2009/fin_acct/chapter3_1.asp
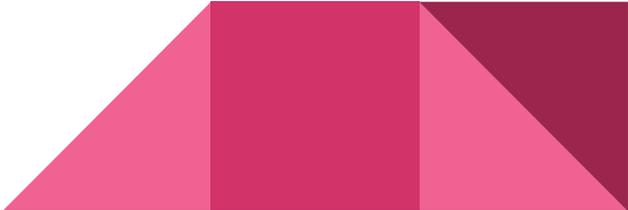
Facilities Management

All buildings should have a plan in place for an intruder incident or problem with a patron

Evacuation plans and emergency numbers should be posted so that patrons know what to do in the event of an emergency

There should also be lockdown procedures in place in the event of an incident in the community

Buildings must be ADA compliant

https://www.ada.gov/racheck.pdf

General Municipal Law 103 and 104

Purchasing should be done through the use of a purchase order and a purchasing process in that is in a written policy

Check competitive bidding laws to make sure you are in compliance:

https://www.osc.state.ny.us/localgov/pubs/lgmg/seekingcompetition.pdf

There are cases of sole source providers