New York State Comptroller
THOMAS P. DiNAPOLI

Franklin Square Union Free School District

Website Transparency

2025M-93 | October 2025

Division of Local Government and School Accountability

Contents

Audit Results

Franklin Square Union Free School District

Audit Objective	Audit Period
Did Franklin Square Union Free School District (District) officials ensure the District's website provided the public with transparent and comprehensive financial and administrative information?	July 1, 2023 – April 17, 2025

Understanding the Audit Area

Various laws and regulations require school district officials to post certain financial and administrative information on a school district's website to help enhance the public's access to basic information. School district officials should provide comprehensive financial and administrative information to the public in a transparent manner by making information easily accessible for review on the district's website so that the community and other interested parties can make informed decisions.

The District uses a vendor to maintain the District's website. The Assistant Superintendent of Finance and Management (ASFM) is responsible for ensuring financial and administrative information is posted on the District's website and the Superintendent of Schools (Superintendent) is responsible for ensuring compliance with the Freedom of Information Law (FOIL) contained within New York State Public Officers Law Section 89.

Audit Summary

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

The following required financial and administrative information was not posted on the District's website:

- Final annual budgets for fiscal years 2023-24 and 2024-25.
- The District's 2023-24 school district report card with student graduation rates and safety information.
- The District's 2023-24 property tax report card with budget comparisons, tax levy comparisons, fund balance information and schedule of the District's reserve funds.

- Annual external audit reports and related corrective action plans (CAP) addressing findings in the management letters for fiscal years ending June 30, 2023 and June 30, 2024.
- FOIL online submission request for records.

By not posting the required financial and administrative information on the District's website, District officials limited the taxpaying community and other interested parties' ability to readily access information and review documents to make informed decisions.

The report includes three recommendations that, if implemented, will improve the District's website transparency to provide required comprehensive financial information to the public. District officials generally agreed with our recommendations and indicated they have taken corrective action.

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. Our methodology and standards are included in Appendix C.

The District Board (Board) has the responsibility to initiate corrective action. A written 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 the New York State General Municipal Law, Section 2116-a (3)(c) of the 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.

Website Transparency: Findings and Recommendations

School district officials should provide comprehensive financial and administrative information to the public in a transparent manner through postings on the school district's website. Financial and administrative information required to be posted on school district websites in a complete and clear manner includes:

- Proposed and final annual budgets,
- Board-adopted multiyear financial plan,
- School district and property tax report cards,
- Schedule of reserve funds,
- Board meeting agendas and minutes,
- External and Office of the State Comptroller (OSC) audit reports and CAPs,
- Contact information for board members and administrative officials, and
- FOIL online submission request for records.

School district officials should also consider posting monthly budget-to-actual reports to help community members and other interested parties understand a school district's budget status during the fiscal year.

More details on the criteria used in this report, as well as resources we make available to officials that can help officials improve website transparency (Figure 2), are included in Appendix A.

Finding 1 – Required comprehensive financial and administrative information was not posted on the District's website.

The ASFM provided some information to the District's vendor for posting. The District's website contained the proposed budget, Board members' and District administrators' names with their contact information and Board meeting agendas and minutes. However, District officials did not ensure that the following required financial information was posted on the District's website:

- Final annual budgets for fiscal years 2023-24 and 2024-25.
- The District's 2023-24 school district report card with student graduation rates and safety information.
- The District's 2023-24 property tax report card with budget comparisons, tax levy comparisons, fund balance information and schedule of the District's six reserve funds totaling $9.6 million.
- Annual external audit reports and related CAPs addressing findings in the management letters for fiscal years ending June 30, 2023 and June 30, 2024.

Furthermore, the District's website did not contain an online submission request for records as required by FOIL and other helpful information, such as monthly budget-to-actual reports. Posting monthly budget-to-actual reports could provide an easily accessible method for community members and other interested parties to understand the budget's status.

Four of the 11 financial and administrative documents we tested that were required to be posted on the District’s website were posted, the remaining seven required documents were not posted. District officials did not have an OSC audit report or CAP that they were required to post and they did not adopt a multiyear financial plan; therefore, officials did not have a multiyear plan to post. However, having a prepared, adopted and posted multiyear financial plan helps officials and the public see the impact of fiscal decisions over time and the effect on District priorities and goals. Lastly, officials did not post one recommended document (Figure 1).

Figure 1: Postings on the District's Website

Financial Information	Were Officials Required to Post?	Did Officials Post?
Adopted Multiyear Financial Plan[a]	Yes	N/A
Budget - Proposed	Yes	Yes
Budget - Final Annual	Yes	No
Budget-to-Actual Reports (Monthly)	Recommended	No
Property Tax Report Card	Yes	No
Schedule of Reserve Funds	Yes	No
School District Report Card	Yes	No
Audits		
External Audit Report and Management Letter	Yes	No
External Audit CAP	Yes	No
OSC Audit Report and CAP[b]	Yes	N/A
Administrative Information		
Board Agendas	Yes	Yes
Board Minutes	Yes	Yes
Board Members’ and District Administrative Officials’ Contact Information	Yes	Yes
FOIL Submission Form Used to Request Records	Yes	No

a) District officials did not adopt a multiyear financial plan.

b) OSC audits and CAPs are required to be posted for five years; the last OSC audit report was issued in July 2016.

The ASFM was unaware the schedule of reserve funds and external audit CAPs were required to be posted on the District’s website. The ASFM believed community members and other interested parties were able to view the final annual budget, school district report card, property tax report card, external audit reports and auditor management letters information that were posted on the Board’s section of the District’s website. However, we determined these documents were uploaded on the Board’s section of the District’s website restricted to District officials. The Superintendent told us there were no complaints about the District accepting and responding to FOIL requests by mail or email, and he did not realize an online submission request for records was required. As a result, community members and other interested parties could not access this information.

Because District officials did not post the required financial and administrative information on the District's website, the taxpaying community and other interested parties were limited from readily accessing information and viewing documents to make informed decisions.

Recommendations

1. The Superintendent and ASFM should post all required and recommended financial information on the District's website in a transparent and comprehensive manner.

2. The Superintendent should establish a mechanism for an online request for records on the District's website, as required by FOIL.

3. District officials should prepare, adopt and post a multiyear financial plan on the website to help residents, taxpayers and the public see the impact of fiscal decisions.

Appendix A: Profile, Criteria and Resources

Profile

The District is located in the Town of Hempstead in Nassau County and educates approximately 1,800 students. The District is governed by the elected five-member Board responsible for the general management and control of the District's financial and educational affairs. The Superintendent is the chief executive officer and is responsible for the District's day-to-day management under the Board's direction.

Criteria – Website Transparency

School district officials should provide comprehensive financial and administrative information to the public in a transparent manner through postings on the school district's website. Financial and administrative information required to be posted on school district websites in a complete and clear manner includes:

- Proposed and final annual budgets,
- Board-adopted multiyear financial plan,
- School district and property tax report cards,
- Schedule of reserve funds,
- Board meeting agendas and minutes,
- External and OSC audit reports and CAPs,
- Contact information for board members and administrative officials, and
- FOIL online submission request for records.

School district budgets provide a detailed plan of budgeted appropriations (proposed spending) and means of financing (estimated revenues and reserves). A multiyear financial plan allows district officials to identify developing revenue and expenditure trends, establish long-term priorities and goals and consider the effect that one-time financing sources or other short-term budgeting decisions may have on future fiscal years. 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.

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 report findings. Agendas may contain proposed resolutions and policies and are required to be posted on a district's website at least 24 hours prior to a meeting. Board meeting minutes are required to be posted on a district's website within two weeks after the meeting, in accordance with FOIL. Contact information for school district officials and an online request to obtain records must be posted on a district's website so community members and other interested parties have a way of contacting officials directly and requesting records for review. The District's policy requires the Superintendent to ensure compliance with FOIL.

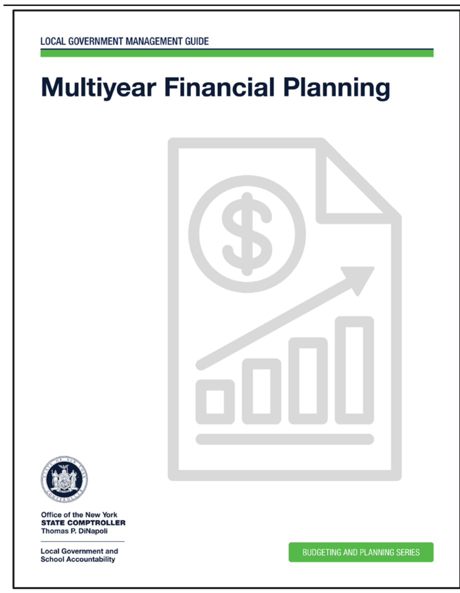
In addition, community members and other interested parties may find the posting of other documents helpful in evaluating the budget such as monthly budget-to-actual reports. Monthly budget-to-actual reports include actual revenue and expenditure information that provide support for budgetary estimates and help the community and other interested parties understand a school district's budget status.

Additional Website Transparency Resources

Figure 2: OSC Publications

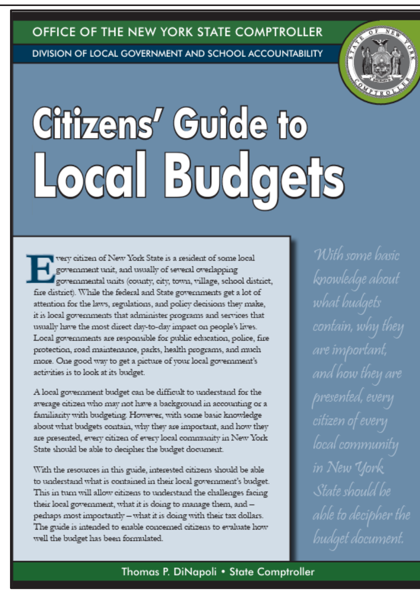
OSC *Local Government Management Guides* and other publications available on our website to help officials understand and perform their responsibilities.

Multiyear Financial Planning



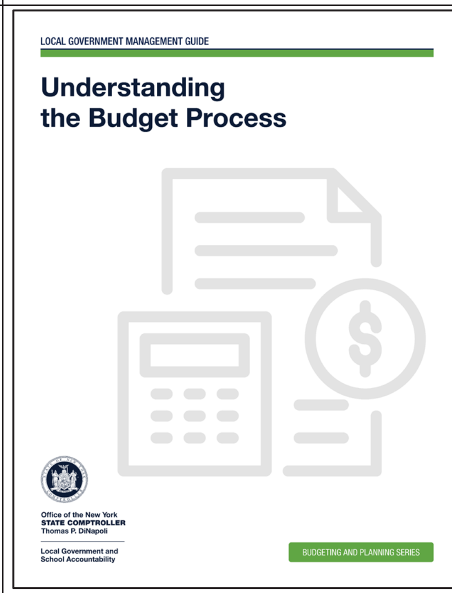
https://www.osc.ny.gov/files/local-government/publications/pdf/multiyear-financial-planning.pdf

Citizens' Guide to Local Budgets



https://www.osc.ny.gov/files/local-government/publications/pdf/LocalBudgetGuide2010.pdf

Understanding the Budget Process



https://www.osc.ny.gov/files/local-government/publications/pdf/understanding-the-budget-process.pdf

In addition, our website can be used to search for audits, resources, publications and training for officials: https://www.osc.ny.gov/local-government.

Appendix B: Response From District Officials

Franklin Square UFSD

DISTRICT OFFICES: Washington Street School
760 Washington Street, Franklin Square, NY 11010-3898

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Superintendent of Schools
(516) 481-4100
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October 10, 2025

Office of the New York State Comptroller
c/o Hauppauge Regional Office
via fax: 631.952.6530
Via email: Muni-Hauppauge@osc.ny.gov

To Whom It May Concern,

On behalf of the Franklin Square Union Free School District, I would like to thank you and your team for the time spent in our district and for the feedback provided through your recent review. We appreciate the thoroughness of your work and the constructive recommendations shared.

As noted in your report, the recommendations were specific to website transparency and related public information practices. We have implemented all required changes and appreciate the opportunity to further strengthen our communication practices.

Thank you again for your time and partnership.

Sincerely,

Dr. Jared Bloom
Superintendent of Schools
Franklin Square Union Free School District

JTB/lms

Appendix C: Audit Methodology and Standards

We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We reviewed District policies and procedures and interviewed the Superintendent, ASFM and Director of Technology to gain an understanding of the process for posting and maintaining financial and administrative information on the District's website.
- We interviewed the Director of Technology and reviewed the access controls within the District's agreement with the vendor.
- We obtained screenshots and reviewed the District's website on April 17, 2025 to provide a single date of reference during audit testing. Audit testing determined whether the District was providing the public with transparent and comprehensive financial 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.

Contact

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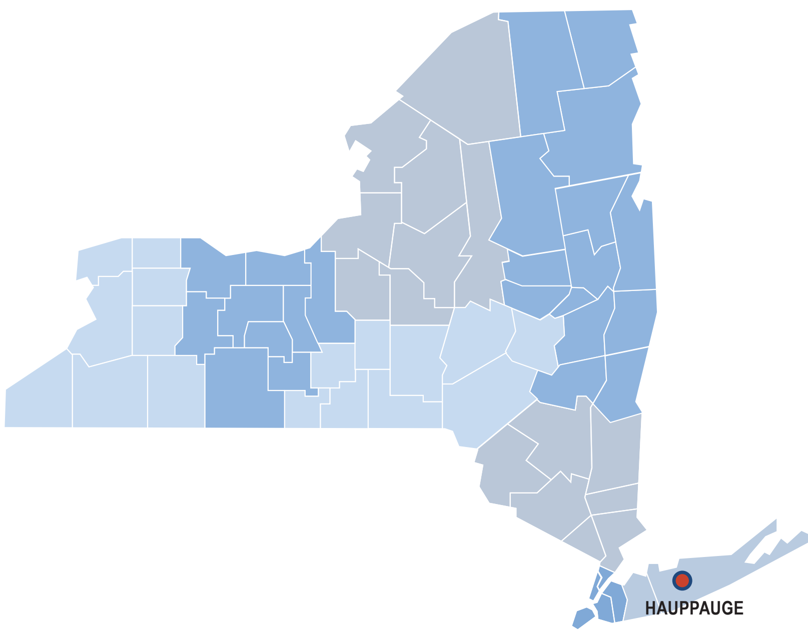

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