WS/FCS Action Plan

February 4, 2026

Winston-Salem Forsyth County Schools

OUR MISSION

Winston-Salem/Forsyth County Schools will engage all students in high-quality, relevant learning experiences so they will graduate with interpersonal, academic, and workforce skills to compete globally and contribute to society.

OUR VISION

Winston-Salem/Forsyth County Schools will be the best place to learn and work through excellence, collaboration, and inclusiveness.

WS/FCS Response Summary

- Tyler ERP has supported best practices and addressed many root causes of last year's deficit.
- New SOPs, policies and other documentation are being developed to further enhance internal controls and ensure best practices.
- Installing new leadership and reducing staffing shortages in Financial Services is a key priority.

Recommendation 1

The day-to-day strategic leadership gap needs to be addressed immediately. The District should consider hiring an interim CFO with experience in North Carolina public schools.

District Response

- Actively seeking to fill the positions of CFO, Executive Director of Finance, and Director of Payroll.
- Increased CFO salary, updated the recruitment area to draw more candidates.
- **Timeframe:** As soon as a qualified candidate is identified

Recommendation 2

The District should prioritize filling the Payroll Manager and Director positions and consider restoring front desk payroll support to increase capacity.

District Response

- Interviews underway for Payroll Director and Executive Director of Finance positions. Goal: offering positions in February.
- Interim Payroll Director (part-time) will stay on to support new staff and Tyler transition.
- We are holding on other recommended job reclassifications until we complete a central office organizational study.
- OT is being offered in key positions.
- WS/FCS staff will attend upcoming NCASBO conference.
- **Timeframe:** 1-3 months

Recommendation 3

The District should consider reducing and concentrating the District's circle of decision-making based on strategic criteria, such as expertise, impact, and communication effectiveness.

District Response

- The superintendent, CFO and HR are working together to set clear budget expectations in alignment with allotments and available funds.
- We have already communicated to departments expectations regarding operating within their means this fiscal year. Tyler allows for a strict adherence to this standard. More messaging is happening now as the Fiscal Year 2026-2027 budget process begins.
- The district is moving forward with an organizational study to consider budget and staffing needs.
- **Timeframe:** Actions underway now; full organization study implementation will take up to 18 months.

Recommendation 4

Financial Services should: develop Standard Operating Procedures (SOPs) and process workflows based on the implemented Tyler workflow and automated controls; identify control gaps and rationalize the use of manual controls; use SOPs and process maps for core financial processes to cross-train, increase subject-matter expertise within the new system; and develop Tyler power users within the Financial Services organization.

District Response

- A team from Financial Services and Technology will develop SOPS and workflows.
- We are developing power users for Tyler.
- **Timeframe:** Goal of completion by July 1, when Tyler will be fully implemented.

Recommendation 5

Financial Services should re-establish strategic ownership of the Tyler Munis Implementation.

District Response

- A key priority for the new CFO and ED will be to lead this implementation.
- Technology Services has locked down the system, following the adoption of the balanced budget in October.
- Financial Services has validated the financial information in Phase 1 of Tyler to the extent possible. Once the annual audit is completed, we will further validate the data as needed.
- **Timeline:** 1-3 months, and as new leadership is hired

Recommendation 6

Technology Services should establish and staff a Change Management workstream for Tyler's Phase 2 implementation.

District Response

- A formalized Change Management Process will be developed for the entire ERP environment.
- This is being worked on now through the Phase 2 implementation, with a July 1 completion date, slightly beyond Mauldin & Jenkins proposed timeline.
- **Timeline:** 1-6 months

Recommendation 7

Technology Services should define Tyler's ongoing support approach and staffing requirements and work with Financial Services and HR to identify and develop power users for each core financial process.

District Response

- We are developing power users in each area of Tyler ERP. Finance and HR staff members are already taking on this role now.
- This will be an extension of the SOP development and implementation.
- **Timeline:** Work currently underway; SOP completion in 1-6 months

Recommendation 8

Financial Services should optimize the use of Tyler's EFT capabilities to gain efficiencies and continue to reduce the use of manual checks. Further, Financial Services should minimize the holding of checks to the maximum extent possible to ensure that the Tyler system accurately reflects current cash balances.

District Response

- A balanced budget has improved cash flow and supports timely payments.
- The district is implementing an electronic funds transfer (EFT) process to enhance that process.
- EFT will be available to largest vendors July 1.
- **Timeline:** 1-6 months

WS FCS
Winston-Salem Forsyth County Schools

Recommendation 9

Financial Services should fully flowchart the allotment and position control process prior to the Tyler Phase 2 Implementation (Payroll, HR conversion).

District Response

- We are currently developing our allotment process to include flowcharts and budgeting analysis.
- Finalized copy will be available by April.
- **Timeline:** 1-3 months

Recommendation 10

The District should establish an Independent Internal Audit function reporting to the Board's Audit Advisory Committee. Financial Services should establish a Quality Improvement Process within the Department.

District Response

- Currently accepting applications for Audit Advisory Committee. Tentative launch date is late March or early April, when the committee will adopt bylaws.
- The district will create an Intern Audit Function. Accompanying strategic plan and operational procedures will be included in SOP development. Funding for a new position or service contract must be identified.
- Financial Services will define accountability for the financial quality assurance process, assign ownership, and develop an approach. The Board will consider new policies to address financial accountability beginning this month. Additional processes will be outlined as part of the SOP development.
- **Timeline**: 1-12 months

WS FCS
Winston-Salem Forsyth County Schools

Questions