
Audit Report

Otsego-Delaware-Schoharie-Greene
Board of Cooperative Educational Services

For the Period

July 1, 1999 through June 30, 2000

BOC-0301-8

September 25, 2002

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Audit Services
Albany, New York 12234





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September 25, 2002

Mr. Dean Utter
Board President
Otsego-Delaware-Schoharie-Greene BOCES
Frank W. Cyr Center
Stamford, New York 12167

Dear Mr. Utter:

The following is our final audit report (BOC-0301-8) of the Otsego-Delaware-Schoharie-Greene Board of Cooperative Educational Services (BOCES) for the period July 1, 1999 through June 30, 2000. The audit was conducted pursuant to Sections 305 and 1950 of the Education Law in pursuit of Goal #5 of the Board of Regents/State Education Department Strategic Plan: "Resources under our care will be used or maintained in the public interest."

It is the policy of the State Education Department to consider for review matters of significant disagreement which result from the issuance of a final audit report. Appendix C describes the process to be followed in the event of such disagreement.

Ninety days from the issuance of this report, BOCES officials will be asked to submit a report on actions taken as a result of this audit. I appreciate the cooperation and courtesies extended to the staff during the audit.

Sincerely,

Daniel Tworek

Enclosure

cc: Commissioner Mills, R. Cate, J. Kadamus, B. Porter, T. Sheldon, B. Stambler, J. Stevens, C. Szuberla, C. Foster (DOB), J. Dougherty (OSC), Dr. Warchol, District Superintendent

Executive Summary

Background and Scope of the Audit

Otsego-Delaware-Schoharie-Greene (Otsego-Northern Catskills) BOCES ranked as the 31st largest BOCES in the State, in terms of total general fund expenditures, for the 1999-2000 school year.

The audit examined management practices, records, and documentation related to summarizing and reporting data used in the BOCES Report Card and the Chapter 602 Report for the period July 1, 1999 through June 30, 2000. The Employment Preparation Education (EPE) Program was reviewed for the July 1, 1999 through June 30, 2000 school year. This audit also followed up on findings and recommendations from the previous audit. The objectives were to: evaluate the adequacy of management controls over data reported to the Department and obtain reasonable assurance that the data are valid and reliable; determine how BOCES use data to monitor the performance of the schools within its supervisory district; determine how BOCES use data to monitor student outcomes; and evaluate the wide ranges of costs identified in the Chapter 602 Report and understand the reasons for the variances.

Audit Results

Presented below is a summary of the significant audit findings developed in response to the audit's objectives.

- Report Card data supporting documentation can be improved. (pages 3-8)
- Chapter 602 Report supporting documentation needs improvement. (pages 9-13)
- EPE contact hours eligible for aid were overstated by 4,335 hours for a total of \$18,597 in excess EPE aid. (page 15)
- Opportunities exist for improving management processes pertaining to business management, purchasing and accounting/auditing functions, transaction recording, safeguarding cash receipts, and segregation of duties in the finance and payroll areas. (pages 19-26)

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Introduction

Background

New York State's issuance of Report Cards for school districts and for Boards of Cooperative Educational Services (BOCES) has turned public and legislative attention to student data. Chapter 436 of the Laws of 1997 made Report Cards available to the public on April 16, 1999. Graphically presented, the Report Cards summarize program accomplishments and services BOCES provide for children and adults.

In addition, Chapter 602 of the Laws of 1994 added Section 215-b to the Education Law to require the Commissioner of Education to prepare and submit to the Governor, the President Pro Tem of the Senate, and the Speaker of the Assembly, an annual report beginning January 1, 1996. The Chapter 602 Report details certain financial and statistical outcomes of BOCES, tuition costs for selected programs, per pupil cost information, and aggregate expenditure data for BOCES' administrative, capital and service functions. The report is to include changes from the year prior to the report year for all data.

BOCES are organized under Section 1950 of the Education Law. Chapter 474 of the Laws of 1996 amended Section 305 of the Education Law to require the New York State Education Department (Department) to perform fiscal audits of BOCES at least once every three years.

Otsego-Delaware-Schoharie-Greene BOCES (Otsego-Northern Catskills) is headquartered in Stamford, New York. It serves 19 component districts with enrollments of more than 11,000 students and was ranked 31st largest in the State, in terms of total fund expenditures, for the 1999-2000 school year.

Objectives, Scope and Methodology

Pursuant to Sections 305 and 1950 of the Education Law, we audited management practices, records and documentation related to the data contained in the BOCES Report Card and the Chapter 602 Report for the period July 1, 1999 through June 30, 2000. We followed up on the status of prior recommendations made in audit report number BOC-1196-5 and reviewed the Employment Preparation Education (EPE)

Program for the period July 1, 1999 through June 30, 2000. The objectives were to:

- evaluate the adequacy of management controls over data reported to the Department and obtain reasonable assurance that the data are valid and reliable.
- determine how BOCES use data to monitor the performance of the districts within its supervisory district.
- determine how BOCES use data to monitor student outcomes.
- evaluate the wide ranges of costs identified in the Chapter 602 Report and understand the reasons for the variances.
- determine if EPE claims are adequately documented.
- follow up on the findings and recommendations from the previous audit and determine whether timely and adequate corrective actions were implemented.

To accomplish our objectives, we reviewed applicable laws, regulations, policies and procedures; interviewed Department and BOCES management and staff; examined records and supporting documentation; sampled transactions on a non-statistical basis; and reviewed Otsego-Northern Catskills BOCES' audited financial statements.

We conducted the audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. An audit includes examining, on a test basis, evidence supporting records and applying other audit procedures considered necessary in the circumstances. An audit also includes assessing the estimates, judgments and decisions made by management. We believe that the audit provides a reasonable basis for our findings, conclusions, and recommendations.

Comments of Otsego-Northern Catskills BOCES Officials

Otsego-Northern Catskills BOCES officials' comments on the matters contained in this report have been included where appropriate. They requested that their response to the preliminary audit finding be included as Appendix B to this report.

Report Card

New York State's BOCES Report Card (Report Card), summarizes program accomplishments and services BOCES provide for children and adults. They are intended as a tool for the continuous improvement of BOCES programs and services, and for providing information to communities. The audit reviewed the 1999-2000 school year data contained in the Report Card issued in the Spring of 2001.

The Report Card displays the following programs and services: Career and Technical Education (CTE), Alternative Education, Adult Career and Technical Education, Special Education, Curriculum and Professional Development, Technology Services, the State Testing Program, School Library System, Graduation Results, and the 1998-99 Expended Budget. The State Testing figures are provided by the Department, not the BOCES, so those figures were not included in the scope of the audit.

An objective of this audit was to determine the accuracy of the Report Card data and the adequacy of the supporting documentation. The audit found the following areas in the Report Card that need improvement.

Data Accuracy and Supporting Documentation

Data included in the Report Card must be valid and reliable in order to be used effectively. BOCES officials are given the opportunity to review the Report Card prior to its release. Each section displays charts and graphs to present data on enrollment, completion, tuition, and/or data expressed as a percentage of local totals or statewide totals.

Career & Technical Education

CTE is generally a two-year program for secondary students in grades 11 and 12. The Department did not specify which date to use for enrollment figures or which students to include or exclude in the data reported. Tuition data are taken from the Chapter 602 Report.

The audit found the following issues when reviewing this section of the Report Card.

The former District Superintendent (DS) reviewed the submitted CTE enrollment data on the 1999-2000 BOCES Report Card. He believed the CTE figures for enrollment and completers were incorrect. He resubmitted enrollment and completer information for the 1997-98, 1998-99, and 1999-2000 school years. However, Otsego-Northern Catskills BOCES did not maintain documentation that shows what methodology was used to calculate the revised enrollment and completers. The table below shows the differences between the 1998-99 and 1999-2000 Report Card.

1997-98 Career & Technical Education Enrollment & Completers:				
	Per 98-99 Report Card	Per 1999- 2000 Report Card	Diff	Diff as % of 98- 99 Report Card
Students in 2-yr. Sequence				
1st yr. of 2-yr. Sequence	208	159	49	23.56%
2nd yr. of 2-yr. Sequence	170	158	12	7.06%
Completers	133	141	(8)	-6.02%
1998-99 Career & Technical Education Enrollment & Completers:				
	Per 98-99 Report Card	Per 1999- 2000 Report Card	Diff	Diff as % of 98- 99 Report Card
Students in 2-yr. Sequence				
1st yr. of 2-yr. Sequence	238	203	35	14.71%
2nd yr. of 2-yr. Sequence	170	162	8	4.71%
Completers	166	153	13	7.83%

The audit does not believe the reported CTE enrollment or completers are correct. However, the audit only had enough information to recalculate the enrollment for the 1998-99 and 1999-2000 school years since these are the only enrollment years that will be carried to the 2000-01 Report Card.

The audit recalculated the CTE enrollment as shown on the following table.

For 1998-99 Career & Technical Education Enrollment				
	Per Audit	Per 1999-2000 Report Card	Diff	Diff as % of Report Card
Students in 2-yr. Sequence				
1st yr. of 2-yr. Sequence	201	203	(2)	-0.99%
2nd yr. of 2-yr. Sequence	134	162	(28)	-17.28%
Students in 1-yr. Sequence				
New Visions	28	5	23	460.00%
Other	27	8	19	237.50%

For 1999-2000 Career & Technical Education Enrollment				
	Per Audit	Per 1999-2000 Report Card	Diff	Diff as % of Report Card
Students in 2-yr. Sequence				
1st yr. of 2-yr. Sequence	170	208	(38)	-18.27%
2nd yr. of 2-yr. Sequence	159	182	(23)	-12.64%
Students in 1-yr. Sequence				
New Visions	54	13	41	315.38%
Other	28	20	8	40.00%

The number of completers reported for the 1999-2000 school year for students in a two-year sequence (190) exceeded the number of second-year students in a two-year sequence (182) (not shown in the table above). It is not possible for more students to complete a two-year sequence than are in the second year of the sequence.

Otsego-Northern Catskills BOCES officials agree, in part, that they did not accurately report CTE enrollment to the Department. Also, alterations to the data submitted to the Department for 1999-2000 and then retroactively for 1997-98 and 1998-99, at the request of the former DS, were inaccurate. The former DS spoke to a Department employee to explain his methodology for recalculating the enrollment. Otsego-Northern Catskills BOCES officials believe that the employee indicated to the DS that his methods were appropriate. Unfortunately, no one at Otsego-Northern Catskills BOCES understands those methods or their rationale. The former DS and Director of CTE are both no longer with Otsego-Northern Catskills BOCES. Otsego-Northern Catskills BOCES officials also agree that they reported more completers in a two-year sequence than were in the second year.

Adult Career Education Sections

BOCES sponsor both Adult Career Education programs and Adult Basic Education courses. Placement results for 1999-2000 Adult Career and Technical Education programs will not be available until late Spring (and thus shown on the next Report Card) because BOCES have 180 days from the date of graduation to follow up on any program that requires a license or exam. The audit found the following issues when reviewing this section of the Report Card.

- 1) Enrollment for Adult Career Education students might have been reported under the CTE section of the Report Card. Otsego-Northern Catskills BOCES was not able to provide supporting documentation for any sections of the Adult Career Education section of the Report Card.
- 2) Otsego-Northern Catskills BOCES was only able to provide a portion of the supporting documentation for the “Status of Career and Technical Education 1998-99 Program Graduates” shown on the Report Card.

For the documentation submitted, Otsego-Northern Catskills BOCES officials did not know and the audit could not determine which students were included in the reported amounts. Therefore, the audit could not verify the amounts reported.

- 3) Otsego-Northern Catskills BOCES could not provide supporting documentation for “Employment and Public Assistance” from the Adult CTE section of the Report Card.
- 4) Otsego-Northern Catskills BOCES could not determine the reason zeros were reported for Improved Literacy Results under the 1998-99 school year on the 1999-2000 Report Card. They believe it is incorrect but cannot determine what the numbers should be.

Otsego-Northern Catskills BOCES uses a computer database to track and compile information for reports submitted to the Department including data for the Report Card for CTE, Alternative Education, and Adult Career Basic Education. At the beginning of each year, Otsego-Northern Catskills BOCES overwrites the information in the database for the prior year. However, Otsego-Northern Catskills BOCES does not make a backup of the prior years’ data.

A backup copy of the computer database should be maintained to ensure that any future reports are generated from the same data as the original. Consequently, if the database is overwritten, the backup copy can be used to verify that the report was generated using the correct criteria. In addition, if the hard copies generated from the database are lost, the report can be reproduced. The audit believes Otsego-Northern Catskills BOCES should back up these data, especially since the CTE program is relatively small and electronic storage is inexpensive. In addition, the database does not identify whether a student is enrolled in a one or two-year sequence or which year a student is enrolled in if the student is enrolled in a two-year sequence.

Otsego-Northern Catskills BOCES overwrote the computer database that supported the information reported on the Report Card. As a result, the audit was not able to verify the data on the Report Card mentioned above or determine if the reports generated from the database were generated using the correct criteria. When the information presented in the BOCES Report Card is not valid or reliable, the Report Card cannot be used effectively as a tool for the continuous improvement of BOCES programs and services, or used to provide reliable information to communities.

Otsego-Northern Catskills BOCES has purchased a comprehensive student management and reporting system, which was developed specifically for Vocational Technical Education and is being used by over 30 sites in the State. The system will be fully implemented in both occupational centers in the Fall of 2002.

Otsego-Northern Catskills BOCES officials agree that the system formerly used to track student data did not clearly indicate what sequence a student was in (one year versus two years). They also agree that they did not retain a backup of the computer database used to track CTE students from one school year to the next. Student data are no longer overwritten, but saved for comparison from one year to the next.

Otsego-Northern Catskills BOCES officials agree that adult CTE students may have been included in the CTE enrollment and that no documentation was retained to support the adult program. They also agree that zeros were reported under improved literacy results for 1998-99. Students were both pre- and post-tested but the information was not recorded.

Recommendations

1. Maintain an electronic backup of data for each year for an audit trail.
2. Maintain supporting documentation for data reported to the Department.
3. Maintain specific year and sequence data on each student.

Comments of Otsego-Northern Catskills BOCES Officials

Otsego-Northern Catskills BOCES officials concur with these recommendations.

Chapter 602 Report

Chapter 602 of the Laws of 1994 added Section 215-b to the Education Law to require the Commissioner of Education to prepare and submit to the Governor, the President Pro Tem of the Senate, and the Speaker of the Assembly, an annual report beginning January 1, 1996. The Chapter 602 Report is also provided to all school districts and BOCES.

The Chapter 602 Report details certain financial and statistical outcomes of BOCES, tuition costs for selected programs, per pupil cost information, and aggregate expenditure data for BOCES administrative, capital and service functions. In accordance with the statute, the Chapter 602 Report is to include changes from the prior year to the report year for all data.

The Chapter 602 Report is compiled by the Department's BOCES and School District Organization (BSDO) unit. The information used by BSDO comes primarily from the SA-111 and "Data Collection Forms" submitted by the BOCES.

Report Accuracy and Documentation

An objective of this audit was to evaluate wide ranges of costs identified in the Chapter 602 Report and understand reasons for the variances. The audit found large variances of tuition rates for services compared with statewide averages. However, based on the errors found, the statewide averages could be inaccurate as well.

Occupational Education Section:

1. Otsego-Northern Catskills BOCES used 1998-99 enrollment figures for the reported 1999-2000 Pupils and to calculate the reported 1999-2000 Tuition Per Pupil.
2. The audit determined that the Tuition Per Pupil should have been \$7,782, which is \$308 greater than the \$7,474 reported because Otsego-Northern Catskills BOCES did not include support services costs. Also, this is a Special Aid Fund program being reported in the General Fund. These are students with disabilities who participate in CTE.

Special Education Section

1. BOCES submit Data Collection Forms to the Department for the Chapter 602 Report. These forms specify the programs and the Criteria-Guideline numbers to be used for these programs when filling out the forms. However, Otsego-Northern Catskills BOCES did not report the appropriate data for each of these programs as the following tables show.

Data Requested on the Data Collection Forms		
Programs	Criteria-Guidelines	Class Type
Special Class Option II	4220	12:1:1
Special Class Option III	4230	6:1:1
Special Class Option IV	4240	12:1:3

Data Reported by the BOCES		
Programs	Criteria-Guidelines used by BOCES	Class Type
Special Class Option II	4220	15:1:1
Special Class Option III	4235	8:1:1
Special Class Option IV	4240	12:1:1

As shown above, Otsego-Northern Catskills BOCES reported the incorrect information for all three programs based on the Class Type and then used the incorrect Criteria-Guidelines for their own programs based on the Class Type. In addition, 4235 is not an approved Criteria-Guideline. Otsego-Northern Catskills BOCES should refer to the BOCES Administrative Handbook #2 for the proper approved Criteria-Guidelines. According to the Class Types used, Otsego-Northern Catskills BOCES has only one Special Education program to report (Special Class Option II with the 12:1:1 Class Type) that matches the Criteria-Guidelines on the Data Collection Forms.

2. Although Otsego-Northern Catskills BOCES did not report the appropriate data under each program section on the Data Collection Forms, the audit attempted to verify the methodologies used to calculate the amounts reported. Otsego-Northern Catskills BOCES was able to support the reported enrollments but the audit was not able to verify the Tuition Per Pupil.

While explaining its methodology to the audit, Otsego-Northern Catskills BOCES discovered it did not deduct one-

to-one Aide costs for each Special Class Option. The corrected tuition for the three Special Class options are:

- Special Class Option II - reported rate of \$16,947. The rate should be \$15,742, which is \$1,205 less than reported.
- Special Class Option III – reported rate of \$24,735. The rate should be \$22,569, which is \$2,166 less than reported.
- Special Class Option IV - reported rate of \$25,043. The rate should be \$21,085, which is \$3,958 less than reported.

For Special Class Option II, Otsego-Northern Catskills BOCES should have used the data it reported under Special Class Option IV. Had Otsego-Northern Catskills BOCES done this, the reported rate of \$25,043 would have been \$10,383 greater than the average for all BOCES. Alternatively, the revised rate of \$21,085 is still \$6,065 greater than the average for all BOCES.

Special Education - Related Services Section:

1. Physical and Occupational Therapy:

Otsego-Northern Catskills BOCES bills the components for these services on a session basis. A billable session is the equivalent of either a one-hour session or two 30-minute sessions. In accordance with the contracts with the component districts, Otsego-Northern Catskills BOCES bills component districts for the number of sessions contracted for whether or not the sessions are provided (e.g., when a teacher or student is sick).

Otsego-Northern Catskills BOCES uses sessions billed to determine the Hourly Rate: Individual (i.e., net expenditures are divided by sessions billed). However, the actual sessions provided would show a more accurate picture of the actual costs per hour of services provided. Technically, the component districts agreed to pay for sessions whether they were provided or not, but this does not correlate with the costs per session for sessions provided.

2. Counseling Services (including rehabilitation):

Otsego-Northern Catskills BOCES used Criteria-Guideline 6612, which is not an approved Criteria-Guideline.

3. One-to-one Aide:

Otsego-Northern Catskills BOCES did not include all one-to-one Aides when calculating the one-to-one Aide rate. Using all available documentation and including all one-to-one Aides, the audit determined that the rate should have been \$11, which is \$4 less than the reported rate of \$15.

Itinerant Services Section:

1. School Psychologist:

The audit compared the Full-time Equivalent (FTE) billed to the FTE calculated using Schedule 31 of the SA-111. The audit found the FTEs for these employees were actually 6.435 instead of the 5.9 billed. Consequently, the Per FTE rate should have been \$56,557, which is \$4,425 less than the reported rate of \$60,982.

2. Teacher of Speech Impaired:

Otsego-Northern Catskills BOCES used the incorrect FTE of 3.1 to calculate the reported Tuition rate instead of the billed FTE rate of 2.9. Consequently, the Per FTE rate based on FTEs billed should have been \$56,393, which is \$3,569 more than the reported rate of \$52,824.

It should be noted that the Criteria-Guideline Otsego-Northern Catskills BOCES used for this service, 4810, is not an approved Criteria-Guideline. For this section, expenditures for Criteria-Guideline 4650 were to be used. The audit believes the expenditures are probably for 4650 activities and that Otsego-Northern Catskills BOCES mistakenly used the unapproved Criteria-Guideline.

General Education Section:

1. Distance Learning:

Otsego-Northern Catskills BOCES calculated the Tuition rate by dividing the net expenditures of the Distance Learning CO-SER by the 34 courses offered. However, not

all of the 34 courses were offered for the whole year or for all the days of the week. The audit determined that the 34 classes offered represented the equivalent of 21.6 full-time classes. Consequently, the audited Tuition rate is \$29,046, which is \$10,594 or 57.41 percent more than the reported Tuition rate of \$18,452.

This Tuition rate is also significantly higher (\$5,670, or 24.26 percent more) than the average for all BOCES of \$23,376.

2. Summer School:

The directions in the Data Collection Forms request a per course charge. Otsego-Northern Catskills BOCES only offered one course and had four participating component districts. Otsego-Northern Catskills BOCES calculated the Cost Per Course by dividing the net expenditures by the number of participating component districts instead of by the number of courses.

Otsego-Northern Catskills BOCES should have divided the net expenditures by the number of courses (in this case one) to calculate the actual Cost Per Course of \$14,008, which is \$10,506 or 300 percent greater than the reported cost of \$3,502.

The above findings show that data reported in the Chapter 602 Report for Otsego-Northern Catskills BOCES should not be relied upon to make meaningful comparisons with other BOCES because it is based on either inaccurate or incomplete information. In addition, Otsego-Northern Catskills BOCES is not in compliance with Education Law Section 1951.3 and the BOCES Administrative Handbook #2 for Criteria-Guidelines. The errors found in the Tuition rates indicate that the statewide BOCES averages are also incorrect and should not be used to determine variances.

Recommendations

4. Ensure information used to report Tuition rates is accurate and complete.
5. Maintain sufficient documentation to support Chapter 602 Report statistics.

Comments of Otsego-Northern Catskills BOCES Officials

Otsego-Northern Catskills BOCES officials concur with these recommendations.

Employment Preparation Education

Otsego-Northern Catskills BOCES operates an Employment Preparation Education (EPE) Program. This categorical aid program serves students 21 years of age or older who have not received a high school or equivalency diploma.

Part 168.4 of the Regulations of the Commissioner of Education (Regulations) states that EPE Program funds may be spent for personal services, employee benefits, equipment, supplies and materials, contractual services, travel expenditures, staff development and training, and other expenditures approved by the Commissioner. These expenditures are to be used only for EPE Program purposes.

Otsego-Northern Catskills BOCES claimed a total of \$28,714 in EPE aid for the period July 1, 1999 through June 30, 2000, based on reported contact hours. The audit found that Otsego-Northern Catskills BOCES needs to improve its system for identifying, documenting, and accumulating certain EPE contact hours.

Education Law Section 3602 states that when total revenue received exceeds the entire cost of such program, State aid payable in the following year will be reduced by the amount of such excess. This means that Otsego-Northern Catskills BOCES must refund the larger of revenues disallowed or expenditures disallowed, but not both.

The audit found that Otsego-Northern Catskills BOCES claimed hours for students who had passed the General Equivalency Diploma (GED) test and claimed excess hours for students in overlapping classes. The total net contact hours ineligible for State aid is 4,335 which equates to \$18,597 in EPE aid. The audit report will be used by the Department to adjust future aid received by Otsego-Northern Catskills BOCES.

Attendance and Contact Hour Documentation

To ensure that EPE revenues paid to BOCES are appropriate, the number of reported contact hours must be clearly documented. Any undocumented or overstated contact hours will be questioned upon audit and revenues will be reduced

accordingly. The district or BOCES must maintain classroom attendance rosters of all students who attend EPE programs. Documentation must clearly support reported contact hours and compliance with requirements regarding maximum class size (20) and the maximum number of class hours per week (20). All variances must be approved annually in writing by the Department.

Per Section 168.2 of the Regulations, a contact hour for EPE means 60 minutes of instruction given by a teacher in approved program component areas.

Otsego-Northern Catskills BOCES reported 6,693 contact hours for the EPE Program for the 1999-2000 school year in which they received \$28,714 in State aid. The audit reviewed all the documentation Otsego-Northern Catskills BOCES had to support the contact hours reported and found that the documentation was not always adequate and/or complete. There were instances where class names were not included and it was difficult to determine if the student was absent or present based on the manner in which attendance was documented on the class attendance rosters.

Otsego-Northern Catskills BOCES also does not have a master schedule for the EPE programs that shows the location, name, hours of operation, days of the week the class is held, and teacher for the class. Without this master schedule, it was difficult for the audit to verify the information contained in the attendance documentation. For instance, on a schedule of class times that was prepared for the audit, the time for one class was less than 2.5 hours but Otsego-Northern Catskills BOCES claimed 2.5 hours for the class. In addition, they claimed contact hours for a student who did not meet the age requirement.

Based on the documentation reviewed, Otsego-Northern Catskills BOCES could only support 2,358, or 35.23 percent, of the 6,693 EPE contact hours claimed. The EPE Aid Adjustment totaling \$18,597 will be withheld from future EPE aid payments.

Otsego-Northern Catskills BOCES officials agree that they did not always document EPE contact hours and that attendance documentation was not always complete and did not include necessary information. They stated they will ensure that attendance documentation will be complete and adequately

support all reported and claimed EPE contact hours. A new student attendance software system is being installed that can be customized to record and track individual populations, including adult students in the EPE Program. In addition, they state they will maintain a master schedule of the EPE Program's classes.

Student Folders

Section 168.3 of the Regulations requires that every student in an EPE Program have an individual student folder that is easily accessible to the student and the teacher, and includes information concerning registration, attendance, testing, and individual program needs. At a minimum, registration information must include the student's name, class attendance, the student's date of birth or age, and the student's diploma status. Beginning in 1995-96, each folder is required to contain an Individual Education and Employment Preparation Plan (IEEPP).

The audit reviewed student folders from different EPE sites operated by Otsego-Northern Catskills BOCES and found the following:

- One of the folders did not have a registration/intake form.
- None of the folders reviewed contained acceptable attendance documentation or any documentation describing the individual program needs of the student or an IEEPP for the student to follow.
- Some of the folders did not have evidence of testing (such as TABE scores) to assess the student's academic grade level.

As a result, Otsego-Northern Catskills BOCES is not fully complying with Section 168.3 of the Regulations. Otsego-Northern Catskills BOCES officials agree that the current intake forms do not always include all the required information. They will develop a revised intake form that includes all needed information. They also agree that student folders do not always include all required attendance documentation and they will develop procedures to correct that issue. Furthermore, they state they did not test all students for whom EPE contact hours were claimed but indicated that they will test all students and establish a standardized IEEPP to be included in all student folders.

Policies and Procedures Manual

Good business practice dictates that written policies and procedures be adopted for those services which are not covered by other general policies and procedures, especially when there are specific requirements for providing these services and documenting that these services were provided. These written policies and procedures would incorporate any laws, regulations, and manuals or other guidelines issued by the organization with oversight authority, as well as any policies and procedures that may be unique to the organization as they relate to these services. The purpose of these written policies and procedures is to provide guidance to an organization's staff to ensure that any laws, regulations, and manuals or other guidelines issued by the organization with oversight authority are adhered to.

The audit found that Otsego-Northern Catskills BOCES does not have written policies and procedures established for any aspect of the EPE Program. As a result, the employees providing EPE services and accounting for EPE services do not have any clear guidance, which has been shown by the EPE findings.

Otsego-Northern Catskills BOCES officials agree that they do not have written policies or procedures specifically for the EPE Program and state they will develop them.

Recommendations

6. Maintain adequate documentation for all claimed EPE contact hours.
7. Ensure student folders contain all required data.
8. Establish written formal policies and procedures for the EPE Program.

Comments of Otsego-Northern Catskills BOCES Officials

Otsego-Northern Catskills BOCES officials concur with these recommendations.

Opportunities to Improve Management Processes

Policies and Procedures Manuals

Education Law Section 1709.2 requires BOCES to establish policies and procedures as they may deem necessary. The Office of the State Comptroller's Financial Management Guide (Guide), Volume 2, Subsection 11.0101, states that effective internal control systems are designed to ensure management that all resources entrusted to their care are used in accordance with all laws, regulations, policies and sound business practices, where applicable. In addition, all resources should be safeguarded against waste, loss, and misuse. It is the responsibility of BOCES management to develop effective internal controls.

Written "Control Procedures," which are established policies and procedures, are a component of an effective internal control structure. Policies and procedures define management's position and guide employees in the performance of their duties.

The School Business Management Evaluation Checklist, issued by the Department's Educational Management Services Unit, provides a comprehensive checklist that can be used to determine if all relevant and required policies and procedures are included in written policies and procedures manuals. The audit used this publication when reviewing Otsego-Northern Catskills BOCES' written policies and procedures and the findings below resulted from this review.

Business Management Functions

The audit reviewed Otsego-Northern Catskills BOCES' Board approved policy and procedures manual and found that a Transportation Policy, School Lunch Policy, and an Energy and Conservation Policy did not exist.

Otsego-Northern Catskills BOCES officials agree they did not have these policies and are in the process of a comprehensive update and review of its policies by using the Policy Service from Erie 1 BOCES.

Purchasing Functions

The audit found that no policy exists for the receiving, storing, inventorying, and distributing of materials, supplies, and equipment. Otsego-Northern Catskills BOCES officials state this policy will be developed.

New Accounting Software

The audit determined that Otsego-Northern Catskills BOCES has not updated its purchasing policies and procedures since it started using its new accounting software package, WinCap. The procedures used with this software package differ from the prior software package used. As a result, there is a greater potential for errors and a much greater chance that the directives of the Board and management will not be followed.

Otsego-Northern Catskills BOCES officials state they saw no need to update their policies when they starting using WinCap because the purchasing system stayed the same. However, they are reviewing their policies and will update them as appropriate.

Accounting/Auditing Functions

Comprehensive policies and procedures dealing with the accounting and auditing functions should cover all aspects of fiscal management. The audit reviewed the accounting/auditing functions and found that Otsego-Northern Catskills BOCES' policies and procedures manual did not specify the delineation of responsibilities and duties for establishing and maintaining accounting records. Without the delineation of duties, there is a lack of sufficient checks and balances. Otsego-Northern Catskills BOCES officials agree and will update their policy.

In addition, responsibility for the development of cash flow projections was not specified. This makes it more difficult to estimate what each component district needs to be billed for each year and it increases the inaccuracy of the estimate. Otsego-Northern Catskills BOCES officials do not agree and contend that billing cycles negate the need for cash flow projections.

Mandated requirements for publication of the annual submission of fiscal documents were not present. This could lead to haphazard fiscal reporting and late submissions of fiscal

reports. Otsego-Northern Catskills BOCES officials agree and will update their policy.

Items Observed in Board Minutes

According to the School Business Management Evaluation Checklist, the board minutes are considered the legal and historical record of the actions of the corporate body governing over the BOCES. The audit reviewed Otsego-Northern Catskills BOCES' Board minutes and found:

- 1) There were certain instances in which the Board meeting was adjourned to enter executive session with the only reason being stated as "personnel matter." This generic reason does not comply with Section 105 of the Public Officers Law.
- 2) The Board minutes did not contain an annual appointment of an independent auditor for the BOCES, as required by Section 2116-a.3 of the Education Law and Section 170.3(a) of the Regulations.
- 3) Bid procurement procedures were waived for the lease of a van because Otsego-Northern Catskills BOCES officials stated it was an emergency purchase. They also said the lease on the van was coming due and they failed to renew the lease on time.

Otsego-Northern Catskills BOCES officials agree with these three findings and will work to rectify them. They will enforce valid reasons for emergency purchases.

- 4) The Board also authorized and paid what could be an excessive amount for a two-day conference in which a consultant was paid a consulting fee of \$5,500 and was reimbursed for travel expenses. There was another instance where concerns were raised at a Board meeting regarding the salary of a consultant group. As a result, Otsego-Northern Catskills BOCES may not be using funds in the most cost-effective manner when it hires consultants at a rate that appears to exceed the benefits derived.

Otsego-Northern Catskills BOCES officials disagree that they paid too much for the consultant since he was nationally recognized.

Budgeting and Accounting Procedures

Financial statements must be presented in conformity with generally accepted accounting principles (GAAP). According to GAAP, all transactions must be valid, properly classified, properly measured, recorded in the proper accounting period, and be presented properly in the financial statements. An appropriate internal control structure ensures that GAAP is being followed.

The proper recording of transactions also allows the Department to do meaningful comparative analysis with BOCES throughout the State.

Review of the General Fund Transactions

The audit reviewed the computerized General Fund transaction file provided by Otsego-Northern Catskills BOCES to determine if good business practices and all applicable laws were being followed. This included reviewing appropriations, encumbrances, liquidated encumbrances, and expenditures. To a lesser extent, the appropriateness of budgeted and actual expenditures was determined.

Based on the review of 19,162 General Fund expenditure transactions, the following were found:

- 1) For 51 expenditure transactions totaling \$7,494.68, no appropriations were made.
- 2) For more than 1,500 transactions, expenditures exceeded appropriations and no additional budgetary transfers or additional appropriations were made. Otsego-Northern Catskills BOCES officials said that, at that time, they did not know they could make budget amendments and additional appropriations during the year.
- 3) For more than 4,000 transactions, expenditures exceeded appropriations before additional budgetary transfers or additional appropriations were made. Otsego-Northern Catskills BOCES officials said that, at that time, they did not know they could make budget amendments and additional appropriations during the year.
- 4) For more than 9,000 transactions, there were no encumbrances. Otsego-Northern Catskills BOCES officials

stated that they do not encumber any of its fringe benefits, utilities, and rental expenses. However, there were items other than these for which no encumbrance was made.

- 5) There were some instances where transactions on a budgetary level were recorded under the incorrect budget code. Otsego-Northern Catskills BOCES officials stated this happened because directors determine the account the expenditures will be coded to once the funds are expended which may differ from the budgeted budget code.

Purchase Transactions

Purchasing procedures are important and necessary, but are only effective when they are followed. To evaluate if Otsego-Northern Catskills BOCES' purchasing procedures are effective, the audit reviewed 20 purchasing transactions that were judgmentally selected. Documentation from every phase of the purchasing process was reviewed including purchase requisitions, purchase orders, invoices, and receiving purchase order copies. The audit determined that improvements could be made in reducing confirming purchase orders, showing budget codes, completing purchase requisitions, being initialed by the internal claims auditor, ensuring budget codes agree on the purchase order and general fund transaction file, and maintaining adequate documentation.

Otsego-Northern Catskills BOCES officials use purchase orders to prevent expenditures from exceeding appropriations; however, they do not use purchase orders for fringe benefits, utilities, or rental expenditures.

Miscellaneous

- 1) After the SA-111 was submitted, Otsego-Northern Catskills BOCES discovered that the salaries and fringe benefits of several Career and Technical Education chairpersons had been classified under the incorrect CO-SER budget codes. The salaries and fringes were included under 313B budget codes when they should have been included under 212 budget codes.

Otsego-Northern Catskills BOCES reclassified the salaries and fringe benefits for these employees. WinCap has the ability to change transactions after year-end and submitted a

revised SA-111. However, there was no revised SA-111 in the Department's Office of State Aid's files.

- 2) Although the audit was able to reconcile the Special Aid Fund revenues on the SA-111 to the audited financial statements in total, the audit found significant discrepancies at the line item level. Otsego-Northern Catskills BOCES provided a worksheet prepared by the independent auditors that reconciled the accounting records/SA-111 to the audited financial statements.

The audit compared the Special Aid Fund revenues reported on the SA-111 to a report of federal and State grant payments obtained from the Office of State Aid's web site. The audit found that Otsego-Northern Catskills BOCES only properly recorded revenues for three of the 13 CO-SERs that the audit found on the State Aid report.

Otsego-Northern Catskills BOCES needs to work with the independent auditors to determine how to properly classify the Special Aid Fund revenues. The State Aid report includes a project number and a revenue code so Otsego-Northern Catskills BOCES can match the project codes to this report and use the revenue code used by State Aid.

- 3) For the following object codes in the General Fund transaction files, Otsego-Northern Catskills BOCES reported the expenditures as Contract and Other (object code .400) on the SA-111 instead of Contract Prof. Services (object code .440):

	Object Code	Location Code	Amount
Attorneys	441	000	147,878.04
Accountant and Auditors	442	000	8,625.00
<i>Appraisal</i>	445	000	8,480.00
Other Professional Services	449	000	17,891.00
Other Professional Services	449	010	46,800.19
Other Professional Services	449	020	18,910.00
Total			248,584.23
% of reported .400 expense of	1,871,855.38		13.28%
% of reported .440 expense of	137,078.31		181.34%

Lack of Separation of Duties

An essential component of internal controls is the concept of separation of duties, which means that no one individual should have complete control over an account or accounting process.

The audit found that the treasurer is responsible for cash receipts, recording transactions, and investigations of unusual items. The account clerk is in charge of cash disbursements and bank and account reconciliations. As a result, cash receipts and cash disbursements are not properly safeguarded.

Otsego-Northern Catskills BOCES officials agree and will appoint a person outside of the business office to receive bank statements and perform reconciliations.

District Superintendent Attendance at Conferences Not Reviewed or Approved by the Board

Controls are enhanced when a supervisor or another individual is required to approve attendance at conferences and workshops. The Board does not review and approve all of the District Superintendent's travel and attendance at conferences. Otsego-Northern Catskills BOCES officials agree and state that future travel to conferences will be on the Board agenda for review and approval.

Time Distribution Documentation

Education Law Section 1950(4)(f) requires that the net cost of operating a BOCES service be allocated among participating districts. The Uniform System of Accounts facilitates such allocations by requiring a separate accounting of revenues and expenditures for each service program. Expenditures should be charged directly to the pertinent service program involved, and expenditures related to more than one service program should be prorated accordingly. Interservice program transfers are used to record charges in other service programs.

Section 1950 (4)(d) of the Education Law states those component districts that do not participate in a cooperative service are not required to pay any share of the expenditures for such service. In order to ensure that component districts pay only for services received, cost allocations between funds and among CO-SERs should be accurate and reasonable.

The audit determined that Otsego-Northern Catskills BOCES does not document staff salary allocation calculations; therefore, there is no way to determine whether funds are charged appropriately. This affects the CO-SER charges. Otsego-Northern Catskills BOCES should develop a methodology to allocate salaries and maintain supporting documentation. Examples of such methodologies include recording the time spent working on individual CO-SERs, developing time studies, or allocating based on the amount of CO-SER expenses similar to ratio-value used to allocate Special Education salaries.

Otsego-Northern Catskills BOCES officials agree, to an extent, that time distribution documentation is not maintained to support staff allocations. They maintain that salaries of some staff positions in Special Education have been allocated based on the fiscal ratio determined by the amount of CO-SER expenses. They are discussing a variety of methodologies possible and will determine if they will allocate all of the time using the same method.

Recommendations

9. Establish Transportation, School Lunch, and Energy and Conservation policies.
10. Establish policies for the receiving, storing, inventorying, and distributing of material, supplies, and equipment.
11. Change written policies and procedures to include a delineation of responsibilities and duties for establishing and maintaining the accounting records and responsibility for cash flow projections.
12. Ensure that Board minutes explicitly state the reason for going into executive session.
13. Ensure that Board minutes reflect the annual appointment of an independent auditor.
14. Ensure that bid procurement procedures are followed.
15. Ensure that consultants are paid a reasonable fee.

16. Ensure that purchase orders are used for fringe benefits, utilities, and rental expenses.
17. Ensure that appropriations and encumbrances are used, as applicable.
18. Ensure that transactions are recorded properly including correct budget codes and sufficient documentation.
19. Ensure that adjusting entries are made prior to submitting final reports to the Department.
20. Ensure that Special Aid Fund revenue is properly classified.
21. Ensure that expenses are recorded in the correct object code.
22. Improve the separation of duties between the treasurer and account clerks.
23. Ensure that all conference requests for the District Superintendent are approved by the Board.
24. Ensure that all staff time salaries are allocated according to a reasonable methodology.

Comments of Otsego-Northern Catskills BOCES Officials

Otsego-Northern Catskills BOCES officials concur with these recommendations.

Control Environment

General Weakness in Control Environment

Management and employees should establish and maintain an environment throughout the organization that sets a positive and supportive attitude toward internal control and conscientious management. A positive control environment is the foundation for all other standards. It provides discipline and structure as well as a climate which influences the quality of internal control. Several key factors affect the control environment.

Management's philosophy and operating style affect the environment. This factor determines the degree of risk the agency is willing to take and management's philosophy toward performance-based management. Further, the attitude and philosophy of management toward information systems, accounting, personnel functions, monitoring, and audits and evaluations can have a profound effect on internal control.

Another factor affecting the environment is the agency's organizational structure. It provides management's framework for planning, directing, and controlling operations to achieve agency objectives. A good internal control environment requires that the agency's organizational structure clearly define key areas of authority and responsibility, and establish appropriate lines of reporting.

From May to November 2001, Otsego-Northern Catskills BOCES had an interim District Superintendent who was also a District Superintendent of another BOCES. The interim District Superintendent, therefore, could not devote his full attention to Otsego-Northern Catskills BOCES, although he is ultimately responsible for the organization.

The audit found that the treasurer has many responsibilities but lacks authority in many areas of the operation of Otsego-Northern Catskills BOCES. Also, through questioning of employees, the audit believes that the business office does not have full support from the program offices (i.e., the business office has had problems getting program offices to follow policies and procedures).

For instance, the audit had difficulty obtaining documentation from some program directors despite many requests by the audit and the treasurer. In some cases, the program directors could not provide the documentation because it did not exist. The audit found that the control environment, as evidenced by the work of the central business office, was strong but the control environment outside of the business office needs to be improved. As a result, there is a greater chance of errors and irregularities.

Otsego-Northern Catskills BOCES officials state that the new District Superintendent is working to redesign their organizational structure. They also said the new structure will provide a clearer framework for planning, directing, and controlling operations.

Recommendation

25. Redesign Otsego-Northern Catskills BOCES' organizational structure to strengthen the authority of the Assistant Superintendent for Instruction and the Deputy Superintendent.

Comments of Otsego-Northern Catskills BOCES Officials

Otsego-Northern Catskills BOCES officials concur with this recommendation.

Data Collection and Use

BOCES have been asked five questions regarding data collection and use as part of the audit scope. The questions are being asked to ascertain best practices that might be shared among the BOCES. The following are the responses of Otsego-Northern Catskills BOCES to these questions.

Question 1

What data do you collect and how do you use the data to help component schools increase their performance within your supervisory district?

Otsego-Northern Catskills BOCES' Response

Occupational Education collects demographic data on all students enrolled including age, race SES, CSE identification (if applicable) and single parent status. Follow-up data on completers look by program at percent of students who go to the military, 2 or 4-year college, or to the workplace. Workplace data indicate percentages of students who are employed in the field of study pursued in CTE or not. At this point these data are not systematically used to assist districts to increase their performance.

Special Education collects data on preschool students with disabilities, data on students served in Least Restrictive Environments (LRE) that include demographic data (gender, race, etc.) students' classification and students' monthly attendance forms. Information on personnel is also collected. Additional data are also collected on number and types of services provided to students. This data are not systematically used to assist district increase performance.

Curriculum and Instruction collects data on student achievement on all State Assessments. These data are disaggregated, compiled and presented to districts each year as part of the comprehensive planning process that all component districts use to determine gaps in student achievement. Data on the number of graduating students who take and pass each of required 5 Regents exams are also collected. Districts analyze the data, look for root causes, develop action plans to eliminate root causes (and gaps) and measure results. Districts use this data and planning process to guide implementation of their academic intervention, professional development and to some extent, their performance review plans. The comprehensive

planning process has been a helpful tool for helping many component districts set priorities for resource allocation. At the BOCES level, the priority areas identified by multiple districts determine regional professional development initiatives. Levels of district participation in professional development are also tracked through 6211 school improvement coser.

Distance Learning collects data on student perceptions of the strengths and weaknesses of course participation over the DL network. These data are used to improve the DL program as it works to offer more (and better) courses to students in our rural area.

The Library Media Center collects data primarily on utilization of materials available in the center, but information on interlibrary loans, database access and participation in professional development is also gathered. At this point these data are not used to help districts improve performance, but there are preliminary plans in place to do so.

Labor Relations collects data on salary for all staff (administrative, teaching, support and clerical) as well as statistics with respect to health insurance and prescription card benefits and percentage of settlements negotiated on behalf of component districts. The data are used to assist districts makes comparisons for negotiation purposes.

What specific data do you use?

See #1 above.

Where does the data come from?

Occupational Education: data are collected on the application form completed by students/school districts. Follow-up data for completers are collected using a locally designed survey.

Special Education: most data are from the PD (Pupil Data) Forms. Specifically, we use PD1A, PD4A, PD5A, and PD7A. Data on services provided to students are collected using a locally designed form.

Curriculum and Instruction: Districts send BOCES the Regents report they submit to SED in July. Districts also complete a locally designed worksheet to calculate the number of graduates who take and pass required regents exams. Data on student achievement in Grades 8 and 8 ELA and math come from CTB McGraw Hill and SED. Data are gleaned from the School Report Card.

Distance Learning data come from a survey that is distributed to all students participating in DL coursework.

Library Media data for utilization are collected using Media Minder (a software package). Locally designed usage logs track participation in interlibrary loans and professional development.

Labor Relations data are collected via a locally designed survey distributed to component schools.

Is there any other data you wish you had?

Occupational Education and Alternative Education: Achievement data on students enrolled in these programs who take state exams would be helpful.

Question 2

What data do you collect and how do you use it to help component schools improve student outcomes in your supervisory district?

Otsego-Northern Catskills BOCES' Response

Curriculum and Instruction collects data on student achievement on all State Assessments. These data are disaggregated, compiled and presented to districts each year as part of the comprehensive planning process that all component districts use to determine gaps in student achievement. Data on the number of graduation students who take and pass each of required 5 Regents Exams are also collected. Districts analyze the data, look for root causes, develop action plans to eliminate root causes (and gaps) measure results. Districts use this data and planning process to guide implementation of their academic intervention, professional development and to some extend, their performance review plans. The comprehensive planning process has been a helpful tool for helping many component districts set priorities for resource allocation. At the BOCES level, we use the priority areas identified by multiple districts to determine regional professional development initiatives. Levels of district participation in professional development are also tracked through the 6211 school improvement coser.

What specific data do you use?

State testing data (regents, and grade 4 and 8 ELA and math) and data on levels of participation in professional development.

Where does the data come from?

See #1 above

Is there any other data you wish you had?

Student achievement data for those who participate in BOCES programs.

Question 3

What data do you collect and how do you use it to improve BOCES student outcomes?

Otsego-Northern Catskills BOCES' Response

Occupational Education collects demographic data on all students enrolled including age, race, SES, CSE identification (if applicable) and single parent status. Information on Course I passage is also collected. Follow-up data on completers look by program at % of students who go to the military, 2 or 4-year college or to the workplace. Workplace data indicate percentages of students who are employed in the field of study pursued in CTE or not. At this point this data are not systematically used to assist districts to increase their performance.

Special Education collects data on preschool students with disabilities, data on students served in Least Restrictive Environments (LRE). These data include demographic data (gender, race, etc.) students' classification and monthly student attendance forms. Information on personnel are also collected. Additional data are also collected on number and types of services provided to students. At this point these data are not systematically used to assist districts to increase their performance.

What specific data do you use?

See #1 above

Where does the data come from?

PD forms, locally designed surveys and questionnaires, application forms for CTE participation.

Question 4

How would you like to see the BOCES report card changed if possible?

Otsego-Northern Catskills BOCES' Response

Data on the BOCES report card should be collected in the same form and with the same guidelines as other data collection tools required by SED. For example, professional development data is collected for the School Improvement COSER (6211) using four categories; the report card used 15 categories. There is overlap among the categories and none are clearly defined; it is difficult to know how to categorize staff development that could fall into more than one category (e.g. content and learning standards). Also, the report card focuses exclusively on participation in programs, rather than impact of programs.

Do you think it fairly and accurately represents your BOCES performance?

I accurately represents participation in programs, but does not necessarily demonstrate performance or impact of programs.

Question 5

What data would you like to see added, deleted, or modified, if possible, in the 602 report?

Otsego-Northern Catskills BOCES' Response

While the specific data for individual BOCES are informative, the comparative nature of the 602 Report is misleading since all BOCES do not determine cost for programs and services in the same way. While this point is made within the text of the report, the data are presented as if all BOCES were the same; that is, the reader can't necessarily tell how specific BOCES arrive at costs. The report seems to raise more questions than answers. If the report must be comparative, it should capture and attribute different cost formulas to different BOCES.

FOLLOW UP - RECOMMENDATION IMPLEMENTATION PLAN

On February 9, 1998, the Office of Audit Services issued a final report on management practices, records, and documentation related to select areas of Otsego-Northern Catskills BOCES. The report contained 10 recommendations to improve operations. Otsego-Northern Catskills BOCES submitted a Recommendation Implementation Plan for each recommendation on July 20, 1998.

Otsego-Northern Catskills BOCES successfully implemented or otherwise satisfied only three recommendations, two were partially implemented, and five were not implemented or otherwise satisfied.

Recommendation 1: Do not amend the administrative budget to a level greater than the amount approved by the component districts.

Implementation Action:

Since the 1994-95 fiscal year was the first year that BOCES administrative budgets were voted upon, this was a change from past practice. The BOCES is now very aware of this amended law and since the 1994-95 school year, the administrative budget has not been increased from that approved by the component districts. The BOCES claimed this was implemented by 7/1/95.

Implementation Status: Implemented.

Auditors' Comments

The administrative budget for 1999-2000 was reviewed. It did not appear that the budget was amended to a level greater than the amount approved by the component districts.

Recommendation 2: Implement procedures to prevent the expenditure of administrative funds at a level greater than the approved budget.

Implementation Action:

The BOCES has implemented a zero based budget system. However, as you may know, budgets are developed in January/February for the following fiscal year. Occasionally, fiscal needs arise that were not planned for in the original budget planning. The BOCES claimed this was implemented by 7/1/96.

Implementation Status: Not implemented.

Auditors' Comments

No written policies or procedures could be found in Otsego-Northern Catskills BOCES' policy manual to support this claim.

Recommendation 3: Improve procedures to ensure that all hours claimed for EPE aid are supported by documentation of attendance.

Implementation Action:

The new supervisor has developed a better record keeping system. The BOCES claimed this was implemented by 07/1/97.

Implementation Status: Not implemented.

Auditors' Comments

No written procedures were found. Based on the insufficient supporting documentation provided for contact hours claimed, it appears written procedures need to be established.

Recommendation 4: Ensure that only contact hours provided to students 21 years of age or older are claimed for EPE aid.

Implementation Action

New guidelines for age verification have been instituted. Birth Certificates and driver's licenses are acceptable forms for proof of age. The BOCES claimed this was implemented by 7/1/97.

Implementation Status: Not implemented.

Auditors' Comments

The audit found that the issue still exists. While reviewing contact hours, the audit found that contact hours were claimed for EPE aid for a student that was 16 years of age. Since the program is so small (there are only approximately 21 students), the audit does not believe any hours should be claimed for ineligible students, even inadvertently. In addition, these guidelines have not been incorporated into written procedures.

Recommendation 5: Improve budget controls by limiting expenditures to current year needs.

Implementation Action:

New BOCES Board policies have been implemented to address this concern. This policy states that if a significant purchase, that is not budgeted, is going to be considered the purchase must by

approved by three-quarters of the superintendents. Then the purchase must be approved by the BOCES Board. The BOCES claimed this was implemented by 7/1/97.

Implementation Status: Not implemented.

Auditors' Comments

Otsego-Northern Catskills BOCES' new Board policy only states that three-quarters of the superintendents need to approve an unbudgeted purchase. This new implemented policy does not fully address the problem and should state that purchases cannot be made for subsequent years in the current year.

Recommendation 6: Implement procedures to periodically verify that purchase procedures are being followed.

Implementation Action

This recommendation is continuously being monitored by both the Deputy Superintendent and the Treasurer. Also, with the new financial software, each level of approval is needed for a purchase order. In order to be approved, all back up documentation for each PO is required. This includes getting the quotes and/or bids required by the BOCES purchasing policies. Also, these written policies are distributed to all employees. The BOCES claimed this was implemented by 7/1/96.

Implementation Status: Partially implemented.

Auditors' Comments

Although Otsego-Northern Catskills BOCES has a new software package that improves the controls over the purchasing function, the audit still found concerns with the purchasing function as detailed in preliminary audit finding #8 above.

Recommendation 7: Adopt a policy to review the State contract prior to committing to purchases.

Implementation Action

Our present policy states that "Purchases shall be made through available state contract of the Division of Standards and Purchase, Office of General Service (OGS), whenever such purchases are in the best interest of the school district." This policy is being followed whenever feasible. The BOCES claimed this was implemented by 7/1/76.

Implementation Status: Implemented.

Recommendation 8: Design and use a vehicle log to record the purpose and mileage associated with BOCES vehicle use.

Implementation Action

All vehicles have logs located in the vehicle. All logs are collected and reviewed semiannually. The mileage and purpose of each trip is recorded. The BOCES claimed this was implemented by 7/1/97.

Implementation Status: Partially implemented.

Auditors' Comments

Although Otsego-Northern Catskills BOCES has a vehicle log in all vehicles, the audit found that the logs did not always clearly identify the vehicle and not all trip information was entered.

Recommendation 9: Implement a process to periodically verify the documentation that supports payroll.

Implementation Action

During the budget process, payroll is reviewed quarterly by the Deputy Superintendent and Treasurer. Each employee is verified and any variances are investigated thoroughly for proper documentation. The BOCES claimed this was implemented by 7/1/97.

Implementation Status: Not implemented.

Auditors' Comments

No written policies or procedures could be found in the Otsego-Northern Catskills BOCES' policy manual to support this claim. In addition, Otsego-Northern Catskills BOCES does not have anyone sign off on the payroll reports to show that they have been reviewed.

Recommendation 10: Maintain adequate documentation of transfers and journal vouchers entries, including information on the reason for the transfer and a calculation supporting the amount.

Implementation Action

At the end of the fiscal school year, transfers are accounted for by either the actual cost of the service to another coser or a prorated basis of the total cost of a coser. All this documentation is located on a spreadsheet maintained by the Deputy Superintendent. The BOCES claimed this was implemented by 7/1/76.

Implementation Status: Implemented.

Auditors' Comments

The audit found that the treasurer maintains the spreadsheet.

Contributors to the Report
Otsego-Delaware-Schoharie-Greene BOCES

- Calvin Spring, Audit Manager
- John Cushin, Auditor in Charge
- Michael Summa, Senior Auditor

**NEW YORK STATE EDUCATION DEPARTMENT
OFFICE OF AUDIT SERVICES
AUDIT REVIEW PROCEEDINGS**

Requests for Audit Review

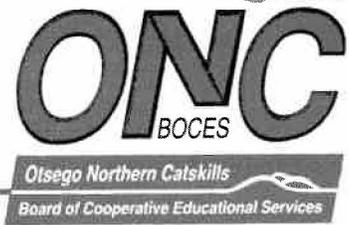
It is the policy of the State Education Department to consider for review matters of significant disagreement which result from a final audit report issued by the Office of Audit Services.

An organization requesting an audit review must make a written application to the Associate Commissioner for Planning and Policy Development, New York State Education Department, Room 128 EB, Albany, New York 12234 within 30 days of receiving the final audit report. An organization may request a review of an audit whenever the final audit report directs the recovery of funds from the organization and one or more of the following conditions is met:

- Recovery of funds would cause immediate and severe financial hardship to the organization, thereby affecting the well-being of program participants;
- The organization's violation was caused by erroneous written guidance from the State Education Department;
- The State Education Department failed to provide timely guidance on the matter or condition when the organization had previously requested such guidance in writing; and/or
- The report contains errors of fact or misinterpretation of laws, statutes, policies or guidelines.

Organizations requesting an audit review must submit a written application describing how one or more of the above conditions have been met. This application must include all evidence and information the organization believes are pertinent to support its position.

An audit report which recommends improvements in internal controls of administrative or financial systems, but has no material financial impact on the organization, will not be considered for an audit review proceeding.



Marie Warchol, Ph.D., District Superintendent

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RECEIVED
FEB 13 2002
OFFICE OF
AUDIT SERVICES

February 11, 2002

Mr. Daniel Tworek, Director
Office of Audit Services
The State Education Department
Albany, NY 12234

Dear Mr. Tworek:

Enclosed please find the Otsego Northern Catskills BOCES' initial response to the questions posed in the preliminary findings of our recent audit. In most cases we were able to address the questions completely, but there are a few for which we require additional clarification or information. Please contact me to discuss any of those items or if you need additional information from us.

Finally, thank you for agreeing to the extension of the deadline for our response. I appreciate your willingness to work with us to address the issues raised in the audit. I hope that our work toward that end will increase both the efficiency and effectiveness of this BOCES.

Sincerely,

Marie Warchol

Marie Warchol, Ph.D. ^{ef}
District Superintendent

ef
Enclosure

OTSEGO-DELAWARE-SCHOHARIE-GREENE BOCES

RESPONSE TO PRELIMINARY AUDIT FINDINGS

Preliminary Audit Finding #1 Employment Preparation Education Attendance and Contact Hour Documentation

1. The BOCES agrees that it did not always adequately document EPE contact hours, and that attendance documentation was not always complete and did not include necessary information.
2. In the future, BOCES will ensure that attendance documentation will be complete and adequately support all reported and claimed EPE contact hours. The BOCES will accomplish this through the use of a student attendance software system (VSR 4/Windows) developed and supported by Sooner Micro Systems, Inc. This software system will be fully implemented to track student attendance in Career and Technical Education. The software can be customized to record and track individual populations, including adult students in the EPE program. The BOCES will also maintain a master schedule of the EPE program which will include the name of each class, its location, hours, day(s) of the week and teacher. Quarterly, the Director of Career and Technical Education will review all data.
3. Reports of contact hours will be generated and reported on the actual hours documented using the VSR 4/Windows attendance software.
4. The BOCES agrees that it claimed EPE contact hours for an ineligible student.
5. Each Fall, all staff associated with the EPE program will participate in staff development to review student eligibility, appropriate documentation procedures and reporting of data for all EPE students. The Director of Career and Technical Education will monitor documentation quarterly. A new intake form is being developed that includes all required information. (See Attachment A).

**Preliminary Audit Finding #2
Employment Preparation Education
Policies and Procedures Manual**

1. The BOCES agrees that it does not have any written policies or procedures specifically for the EPE program.
2. Under the direction of the Director of Career and Technical Education, the BOCES will develop written policies and procedures to govern the EPE program. BOCES is currently updating all of its policies through the Erie 1 BOCES Policy Service. ONC BOCES will request that they add a model policy regarding EPE as a starting point for local review and discussion. Once reviewed by the BOCES Administrative Council, the Board of Education will review and approve. The development of specific procedures that outline the operation of EPE programs will be done by a team of administrators and staff who will contact other BOCES across the state in search of appropriate models. These procedures will be reviewed by the Administrative Council and the CTE Advisory Committee before being adopted. Once adopted that will be the subject of staff training each Fall for all staff associated with the EPE program.

**Preliminary Audit Finding #3
Employment Preparation Education
Student Folders**

1. The BOCES agrees that the currently used intake forms do not always include all of the required information.
2. In the process of developing a handbook of procedures to guide the EPE program, a revised intake form will be included that requires all needed information, including a student's date of birth and a determination of whether the student has a high school diploma or equivalency. (See Attachment A).
3. The BOCES agrees that student folders do not always include all required attendance documentation.
4. In the process of developing a handbook of procedures to guide the EPE program, the BOCES will establish a procedure through which copies of attendance documentation will be included in student folders.
5. The BOCES agrees that it does not test all students for which EPE contact hours were claimed.

6. In the future all students for which EPE contact hours are claimed will be tested using a recognized assessment tool, such as the TABE. This procedure will be outlined in the policy and procedural manual that is being developed. Review of these procedures will be part of annual staff training.
7. The BOCES agrees that all student folders do not always include Individual Education and Employment Preparation Plan.
8. As part of the policies and procedures manual for the EPE program, the BOCES will establish a standardized IEEPP to be included in all student folders.

Preliminary Finding #4
Control Environment
General Weakness in Control Environment

1. The BOCES agrees in part with the issues surrounding a “good control environment.” The first condition indicated in the report is true in that an interim District Superintendent was serving the ONC BOCES during the period when the audit was conducted. He served from May 2001 until November 2001 when a new District Superintendent was appointed. While it is also true that the interim could not physically be at ONC BOCES full time, he was nonetheless, “ultimately responsible for the organization” and served the organization well during those months.

The second item referred to the “many responsibilities” of the treasurer who “lacks authority in many areas of the operation of the BOCES.” The BOCES agrees with this finding and is now, under the leadership of the new District Superintendent, working to redesign the agency’s organizational structure. The new structure will provide a clearer framework for planning, directing and controlling operations in that it will directly align all instructional programs under the leadership of the Assistance Superintendent for Instruction (to be hired) and all fiscal and management aspects of the agency under the Deputy Superintendent. At the time of the audit the Treasurer was reporting to the Assistant Superintendent for Instruction.

The third item referred to “the impression” that the audit got “through questioning employees” that “the business office does not have the full support from the program offices.” The BOCES agrees only in part with this assertion. First, the audit questioned very few employees. According to members of the Administrative Council, which includes the Deputy and Assistant Superintendents and all of the Program Directors, the only employees with whom the audit spoke were the Assistant Superintendent, the Treasurer and the Director of Career and Technical Education. None of the other administrators indicated that they had any contact with the audit. Based on the limited contact the auditors had with other employees, the conclusion of “a lack of full support for the business office”, may be an over generalization. The Director of CTE, who did have contact with the audit was the individual

who indicated that he “could not provide the documentation requested because it did not exist” (see Preliminary Findings 1-3). It was not that he “would not” provide the requested documentation.

Preliminary Audit Finding #5
Report Card

Career and Technical, Alternative, and Adult Career and Technical Education Sections

1. The BOCES agrees in part that it did not accurately report Career & Technical Education Enrollment to the Department. The BOCES agrees that alterations to the data submitted to the Department for 1999-2000, then retroactively for 1997-98, 1998-99 on the request of the former District Superintendent were inaccurate. The former District Superintendent spoke with Diana Novosol of the Department to explain his methodology for recalculating the enrollment after reviewing the preliminary BOCES report card for 1999-2000. BOCES believes that she indicated to him that his methods were appropriate. Unfortunately, there is no one at the BOCES who clearly understands those methods or their rationale, since the District Superintendent and Director of CTE during the years in question are both no longer with the agency. However, the BOCES would like to note that BOCES has no reason to believe that the data *originally* submitted to the Department for 1997-1998, 1998-1999, or 1999-2000 were incorrect. Data submitted subsequently are also correct.
2. The BOCES has purchased a comprehensive student management and reporting system, called the VSR 4/Windows developed and supported by Sooner Micro Systems, Inc. This system was developed specifically for Vocational Technical Education and is currently being used by over 30 Vocational/Technical Centers in New York State. The system will be fully implemented in both occupational centers in Fall 2002.
3. The BOCES agrees that it reported more completers in a two-year sequence that were in the second year of a two-year sequence.
4. The comprehensive student management system referenced above will allow the BOCES to track the number of students in a two-year sequence and the number of completers. A component of the system is designed specifically to report these data to SED.
5. The BOCES agrees that the system formerly used to track student data in Career & Technical Education did not clearly indicate what sequence a student was in (one-year vs two-year).
6. As indicated in #s 2 and 4 above, a new comprehensive student management and reporting system will be in place by Fall 2002 to track these data.
7. The BOCES agrees that it did not retain a backup of the computer database used to track Career & Technical Education students from one school year to the next.

8. Student data is no longer overwritten, but saved electronically for comparison from one year to the next.
9. The BOCES agrees that Adult Career & Technical Education students may have been included in the Career & Technical enrollment and that no documentation was retained to support the adult program.
10. In addition to the use of a comprehensive management and reporting system, improvements in the collection and reporting of data in adult programs will eliminate the inclusion of adults in secondary programs. The previously used student data management system did not allow for the separation of secondary and adult students; a new system and yearly refresher training for those staff responsible for maintaining student records will prevent further overlap in counting adult students within secondary programs.
11. The BOCES agrees that it did not retain all documentation to support the "Status of Career and Technical Education Program 1998-99 Graduates."
12. In previous years, supporting documentation for graduates was housed in multiple sites. All data required by the State Education Department will be maintained in the office of the Director of CTE.
13. The BOCES agrees that it did not have documentation to support the "Employment and Public Assistance" for the Adult Career & Technical Education section of the Report Card.
14. Data collection mechanisms have been put in place to include the collection of these data for future reporting. A new intake form is being developed which will include a place where this information can be recorded in the future. (See attachment A).
15. The BOCES agrees that zeros were reported under Improved Literacy Results for 1998-1999. Students were both pre and post tested (using the TABE and GED) but the information was not recorded.
16. Data collection mechanisms have been changed and corrected to include these data. The draft student intake form referenced above includes a place to record pre test scores. The comprehensive student management system which will be used to track students in the Adult CTE programs has the capacity to record student achievement data.

Preliminary Audit Finding #6
602 Report
Occupational Education, Special Education, Special Education - Related Services,
Itinerant Services and General Education Sections.

1. The BOCES agrees that it used the prior year's enrollment when calculating the Occupational Education Tuition Per Pupil for 1999-2000. It is the practice in this BOCES to bill districts based on the previous year's Occupational Education enrollment. In error, this billing practice was carried over to the calculation of the tuition rate for the current year.
2. While the BOCES will continue to bill districts based on a one year lag in enrollment, the BOCES will calculate tuition costs for the current year based on the current year's enrollment.
3. The BOCES does not agree that it failed to use all relevant Occupational Education expenditures when determining the Tuition Per Pupil for 1999-2000. CO-SER 104 is billed at a separate tuition rate for VATEA services for only those students with disabilities who participate in Career and Technical Education. These services are partially grant funded and also unaidable.
4. The BOCES currently uses all relevant expenditures to determine the Occupational Education Tuition Per Pupil. Only students with IEPs in Occupational Education programs receive the VATEA services.
5. The BOCES agrees that it used the incorrect program data to determine the Special Education Program Tuition Per Pupil for 1999-2000 for each option.
6. The BOCES recognizes the errors made when determining the Special Education Program Tuition Per Pupil and has corrected them. The BOCES will use the correct program data from this point forward.
7. The BOCES does not agree that it could not adequately document how the Special Education Program Tuition Per Pupil was determined. As explained to the audit, costs were adequately documented, but in error, the cost of the 1:1 aids was not deleted.
8. The BOCES recognizes the error now that it has been pointed out, and will avoid this pitfall in the future.
9. The BOCES agrees that it used the number of billed sessions instead of the actual number of sessions to determine the Physical and Occupational Therapy Hourly Rate: Individual. This practice is based on the instructions provided with the 602 reporting form which do not indicate that the actual number of sessions should be used. The instructions indicate that the

- total cost to the district should be used. Using the actual number of sessions does not accurately reflect total costs.
10. The BOCES seeks further clarification on the appropriate means to determine costs for these programs.
 11. The BOCES agrees that it used the 6612 activity code for recording transactions in the computerized accounting system for Counseling Services.
 12. The BOCES has already corrected this error; in years subsequent to 1999-2000, the BOCES used activity code 6610.
 13. For the Hourly Rate: Individual for One-to-one Aides, the BOCES may not have clearly documented the method used to calculate the reported rate, but the BOCES disagrees that not all One-to-one Aide data were used to determine the reported rate. The BOCES charges a flat, pooled rate for One-to-one aides based on averaged salary and fringes of all One-to-one aides. This average was \$17,400 per FTE. In order to report the hourly cost as requested, that amount was divided by number of FTE hours (1200).
 14. The BOCES will continue to use all One-to-one data when calculating the rate. If explicitly different guidelines for calculating the cost of One-to-one aides are made available from SED, the BOCES will make any necessary changes in its methods.
 15. For the reported Per FTE for School Psychologist, the BOCES may not have clearly documented the method to determine the reported amount. On further examination, it was determined that the FTE was derived from payroll documents which indicated a 5.97 FTE. Billing showed a 5.9 FTE with an additional amount for Morris Central School which was billed at a flat rate of \$2500, bringing the total FTE to 5.97.
 16. This audit has brought the problem to our attention; the BOCES will plan to maintain the appropriate documentation for determining costs for these services.
 17. For the reported per FTE for Teacher of Speech Impaired, the BOCES does not agree that it could not adequately and clearly document the method used to determine the reported amount. BOCES determined the correct FTE from payroll records. The 3.1 FTE recorded there included a .2 FTE for County services.
 18. The BOCES believes that it currently documents the method used to determine the reported costs and the source of FTEs in ways that are adequate and clear. (The BOCES maintains backup documentation for payroll total expenditures and billing in WinCap).
 19. The BOCES agrees that it was using an unapproved Criteria-Guideline for Teacher of Speech Impaired.

20. The BOCES has corrected this error and is currently using the approved Criteria Guideline Activity Code (4650) for Teacher of Speech Impaired. (See Attachment B).

General Education Section

21. The BOCES agrees that it calculated the Cost per Course for Distance Learning without prorating for courses that were offered less frequently. However, the BOCES does not determine Cost per Course by taking the district charges and dividing them by the number of courses. Districts are charged a base fee plus a cost per course, with courses being charged for either a full or half year. Courses are not prorated based on their frequency because they are equivalent in length. Courses are offered on an equivalent of a 45 minute period.
22. See above.
23. The BOCES agrees that it calculated the Cost Per Class for Summer School by dividing the single course offered by the number of participating component districts. To do otherwise would not represent the actual costs to districts. The BOCES requests further clarification on determining costs for summer school.
24. See above.

Preliminary Audit Finding #7 Opportunities to Improve Management Processes Policies and Procedures Manual

1. The BOCES agrees that it does not have written policies for transportation, school lunch or energy and conservation.
2. BOCES is currently in the process of a comprehensive update and revision of its policy manual using the Policy Service out of Erie I BOCES. We have requested that they send us sample policies in these areas that can be the starting points for the development and adoption of policies specific to ONC BOCES.
3. The BOCES agrees that it does not have uniform written policies for receiving, storing, and distributing materials, supplies and equipment. The BOCES does have a policy (# 6050.1. See Attachment C) for inventorying materials, supplies and materials. Each Occupational Center has its own process for handling these activities.
4. Written policies for receiving, storing, and distributing materials, supplies and equipment will be developed as part of the comprehensive policy update process that is currently underway at the BOCES.

5. BOCES does not agree that it does not use a purchasing calendar; the BOCES uses a bid calendar instead and establishes a cut off date for purchases at the end of the year.
6. BOCES will continue to use a bid calendar in the future.
7. The BOCES does not agree that it does not maintain a specification file and a list of responsible bidders and suppliers; the bid coordinator maintains all of this information on file. The audit did not request this information during the site visit.
8. The BOCES will continue to maintain a specification file and list of bidders and suppliers on file with the bid coordinator. A list of suppliers is also available on WinCap.
9. The BOCES has not updated its purchasing policies and procedures since it started using Wincap; however, purchasing policies should not be affected by the accounting software that we use. Each department enters Purchase Orders into the system; these purchase orders are approved at three separate levels; the only new part of this procedure is that the process is done electronically; it is essentially the same procedure based on the same policy used before the BOCES adopted WinCap.
10. The BOCES is currently in the process of reviewing and updating all of its policies; purchasing policies will also be reviewed and updated as appropriate.
11. The BOCES agrees that its written policies and procedures do not have a delineation of responsibilities and duties for establishing and maintaining the accounting records.
12. To the extent possible, written policies and procedures will be updated to include a delineation of responsibilities and duties for establishing and maintaining the accounting records.
13. The BOCES does not agree that its written policies and procedures do not indicate who is responsible for cash flow projections. The budget process and firm commitments give rise to the cash flow. It should be noted that the audit never asked about this issue and it was therefore never discussed during the site visit.
14. At this point, there is no plan to write policies and procedures to indicate who is responsible for the development of cash flow projections.
15. The BOCES does not agree that it does not have written policies and procedures that establish fixed asset accounting of equipment and inventory control. (See policy 6050.1, Attachment C).

16. The BOCES is in the process of reviewing all of its policies; Policy 6050.1 will also be reviewed for adequacy; any necessary changes will be made at that time.
17. The BOCES agrees that its written policies and procedures do not include mandated requirements for publication of the annual submission of fiscal documents.
18. Yes, written policies and procedures will be updated to include mandated requirements for publication of the annual submission of fiscal documents. However, the BOCES requests further information and clarification regarding this request.

Preliminary Audit Finding #8
Opportunities to Improve Management Process
Items Observed in Board Minutes

1. The BOCES agrees that there were instances in which the board meeting was adjourned to enter into executive session with the only reason being stated as “personnel matter.”
2. The District Superintendent has reviewed with both the Board and the Clerk of the Board the 8 reasons for which the Board may enter executive session as indicated in Section 105 of Education Law. Subsequent board minutes will explicitly state one of these reasons. When the reason for entering executive session deals with personnel matters, the minutes will also indicate the area of confidentiality and that the decision concerns “a particular individual” or corporation.
3. The BOCES agrees that board minutes did not contain an annual appointment of an independent auditor for the BOCES.
4. The BOCES will correct this oversight by amending its written policy regarding the annual reorganization meeting, which includes a list of all of the individuals who must be appointed each year.
5. The BOCES agrees that some teachers were appointed before receiving certification.
6. To the extent possible the BOCES will only appoint certified teachers. When this has been impossible due to shortages of teachers in some certification areas (e.g. special education, mathematics, occupational education) and the difficulty of recruiting teachers to this rural area, BOCES has hired uncertified teachers. The hiring process is well documented: advertisements, postings, mass mailings are used for vacancies. In cases in which the BOCES expects a low applicant rate, more extensive advertising is conducted. Once applications are received, they are thoroughly screened by the administrator for that program. Each applicant must complete an application for employment, submit copies of teaching certification and transcripts from colleges or institutions attended. Reference checks are made by the program

- administrators and are recorded and filed with the application. In order to clearly and concisely document the certification status of applicants (as well as other information) the Human Resource office will maintain a summary profile of all applicants for each position.
7. The BOCES agrees that bid procurement procedures were waived for the lease of a van.
 8. The BOCES will ensure that bid procurement procedures will not be waived in the future by reviewing bid policies and procedures with all members of the Administrative Council (who are responsible for planning purchases such as these). Any purchase that does not follow procedures and is not determined to be an emergency will be denied by the purchasing agent.
 9. The BOCES does not agree that the Board authorized and paid a consultant an excessive amount for a two-day conference. The consultant per diem fee was \$2500, an amount that might be considered high for local consultants, but is reasonable when compared to the cost of hiring other nationally recognized consultants. Hiring this particular consultant was a rare opportunity to bring to this region a consultant with nationally recognized expertise in strategies for working with severely disabled students. Furthermore, the consultant provided service that went beyond the typical six-hour workshop day by agreeing to provide evening workshops for parents of disabled students. The consultant delivered four actual workshops and provided in-district follow-up with those schools who participated in the initial sessions.
 10. BOCES has been and will continue to be vigilant in decisions to use funds in the most cost-effective manner when hiring consultants by hiring local people whenever possible, by teaming with neighboring BOCES to share more expensive, nationally recognized consultants, and by working to negotiate all inclusive fees (travel) when hiring individuals.
 11. The BOCES does not agree that its written policies and procedures do not address the donation of goods and services to BOCES. Board Policy # 6050.1 addresses this issue (see appendix --- attached)
 12. The BOCES is currently in the process of reviewing and updating all of its policies. Policy 6050.1 will also be reviewed and amended as appropriate.

Preliminary Audit Finding #9
Opportunities to Improve Management Processes
Non-conformance with Standardized Budgetary Accounting,
Generally Accepted Accounting Principles (GAAP)
and BOCES Policies and Procedures

1. Without more specific information, BOCES can neither agree nor disagree that appropriations were not made for all expenditures. We currently have safeguards in place to ensure that all expenditures are appropriated. These safeguards are a feature on WinCap which flags any

Purchase Order that is coded to a budget with insufficient funds. Program directors and the Assistant and Deputy Superintendents (who approve POs at levels one and two, are instructed not to approve any PO with a negative balance until there is indication that a transfer of funds has been initiated. Staff who enter POs can indicate that this is the case with an electronic note. Without an indication that a transfer is in progress, the Purchase Order is not approved; the requester is notified and the process for a transfer is begun. Currently the BOCES does not encumber funds for the items such as transfers to other funds, utilities, telephone, salary or fringes etc.) The audit states that “there were other items. . for which no appropriation was made.” The BOCES needs a more detailed information in order to respond.

2. The BOCES currently ensures that appropriations are established for all expenditures with the exceptions noted above. The BOCES notes that at times there are extenuating circumstances that might require the approval of a purchase against a negative balance. These instances should be rare. In the future, the treasurer will confirm the adequacy of funds in payroll and fringe codes during the monthly review of expenditures prepared for the Board of Education.
3. Without more specific information about where this occurred, the BOCES can neither agree nor disagree that there were “many” instances where expenditures exceeded available appropriations without evidence of budgetary transfers or additional appropriations. The BOCES currently has procedures in place to safeguard against this. More detailed information is required.
4. The BOCES currently has procedures in place to ensure that budgetary transfers or additional appropriations are made when expenditures exceed appropriations.
5. The BOCES does not agree that there were “many” instances where budgetary transfers or additional appropriations were not made prior to recording expenditures that exceeded available appropriations. There may have been isolated instances when this occurred. More specific information is required.
6. New procedures are already in place. When a PO is initiated that signifies a negative balance, it is brought to the attention of the supervisor and a budgetary transfer or additional appropriation is made prior to recording expenditures.
7. The BOCES does not agree that it did not use encumbrances for applicable expenditures at least with respect to fringe benefits. Fringe benefits are not encumbered; program directors are not allowed to transfer funds from salary or fringe benefit lines. Should the BOCES be required to encumber these items, it seeks guidance on the appropriate method to do so.
8. The BOCES will continue to use encumbrances when applicable.

9. Without more specific information, the BOCES cannot agree or disagree that it recorded transactions under the incorrect budget code for expenditure appropriations; however, it is possible that human error may account for some incorrect budget codes.
10. BOCES will ensure that transactions will be recorded under the appropriate budget code by closely monitoring all transactions.
11. BOCES agrees that there were instances in which purchase orders were issued after invoices were received.
12. BOCES has and will continue to monitor this vigilantly. We have worked to prevent these occurrences by reminding directors and their staffs about proper purchasing procedures and have on occasion actually billed individuals for recurring errors.
13. The BOCES agrees that purchases were made on an open purchase order many months after it was issued.
14. The BOCES has instituted a procedure to verify open POs and their life span. The Purchasing Agent prints out all open purchase orders for verification on a monthly basis.
15. The BOCES does not agree that there were instances when there was no budget code on the purchase order; the accounting system does not allow for this. BOCES does agree that it is possible that a different, or incorrect budget code was recorded.
16. The BOCES can ensure that no purchase order will lack a budget code: WinCap will not allow a purchase order to go through the system without this information. Constant monitoring of purchase orders to assure that the correct budget code is recorded will be ongoing.
17. The BOCES agrees that there was an instance when the expenditure amount on the purchase order differed from the invoice and the check. In the normal course of doing business the BOCES usually allows for a 10% variance. When the amount of the variance is greater than 10%, the internal auditor follows up and asks for more detail. If necessary a memo reminding the requester of proper procedures is sent.
18. Given the 10% variance noted above, the BOCES cannot assure that there will be an exact match between the amount of the invoice and check and the expenditure on the purchase order.
19. Without more specific information, the BOCES can neither agree nor disagree that there were instances of incomplete purchase requisitions.

20. BOCES currently has a procedure in place to ensure that purchase requisitions will be properly completed.
21. The BOCES agrees that it is possible that there was an instance when the supporting documentation for a transaction did not include the internal auditor's initials.
22. The BOCES has and will continue to monitor this issue to make sure that the internal auditor's initials appear on all supporting documentation.
23. Without more specific information the BOCES can neither agree nor disagree that there were transactions that lacked sufficient supporting documentation.
24. BOCES currently has procedures in place that require all supporting documentation for transactions.
25. The BOCES agrees that adjustments to entries were made to expenditure data after submission of final reports to the Department which resulted in discrepancies between the reports received by the Department and the BOCES' accounting records.
26. BOCES will ensure that all adjustments to expenditures are made prior to submission of final reports to the Department by doing so.
27. The BOCES agrees that it is not properly classifying Special Aid Fund revenues in its accounting system.
28. The BOCES will ensure that all Special Aid Fund revenues will be recorded in the appropriate revenue accounts in its accounting system by using the catalogue of revenue codes provided by the independent auditor.
29. The BOCES agrees that it recorded contracted professional services in the incorrect Object code in the accounting system on the SA-111.
30. The BOCES is now apprized of the proper codes and will use them when reporting contracted services on the SA-111.

Preliminary Audit Finding #10
Opportunities to Improve Management Processes
Lack of Separation of Duties

1. The BOCES agrees that certain duties performed by the treasurer and one account clerk are not sufficiently separated.

2. The BOCES will appoint a person outside of the Business Office to receive bank statements and do reconciliations. Reconciliations will be done using the warrants to determine if a payment was approved.

**Preliminary Audit Finding #11
Opportunities to Improve Management Processes
District Superintendent Attendance at Conferences
Not Reviewed or Approved by the Board**

1. The BOCES agrees that the Board does not review and approve all of the District Superintendent's travel and attendance at conferences.
2. In the future all conference attendance requests will be placed on the Board agenda for its review and approval. The BOCES seeks additional information about the extent to which other travel should be reviewed and approved (i.e. attendance at monthly District Superintendent meetings in Albany?).

**Preliminary Audit Finding #12
Opportunities to Improve Management Process
Refunds by Student are not Reported to Districts for Special Education Students**

1. The BOCES does not agree that it does not report refunds to districts, by student, for special education. Final costs are reported to districts on the student enrollment form. This form indicates actual cost to districts and is a useful tool for CSE chairpersons.
2. BOCES currently reports refunds to districts, by student, for special education on the student enrollment form. (See Attachment D).

**Preliminary Audit Finding #13
Opportunity to Improve Management Processes
Time Distribution Documentation**

1. The BOCES agrees to an extent that time distribution documentation is not maintained to support staff allocations. Salaries of some staff positions in Special Education have been allocated based on a fiscal ratio determined by the amount of CO-SER expenses.
2. The BOCES is currently discussing the variety of methodologies possible for documenting time distribution. Within the next few months, the BOCES will determine if it will allocate all time using the same fiscal ratio used in Special Education or use a ratio based on the amount of time spent working on individual CO-SERs

Follow Up - Recommendation Implementation Plan.

- Recommendation #1: Do not amend the administrative budget to a level greater than the amount approved by the component districts. **Implemented**
- Recommendation #2: Implement procedures to prevent the expenditure of administrative funds at a level greater than the approved budget. **A written policy will be added.**
- Recommendation #3: Improve procedures to ensure that all hours claimed for EPE aid are supported by documentation of attendance. **A manual of procedures to correct this will be developed (See audit finding #1)**
- Recommendation #4: Ensure that only contact hours provided to students 21 years of age or older are claimed for EPE aid. **A manual of procedures and staff training are being developed to address this issue (See audit finding #1).**
- Recommendation #5: Improve budget controls by limiting expenditures to current year needs. **Item under review.**
- Recommendation #6: Implement procedures to periodically verify that purchase procedures are being followed: **Partially implemented; BOCES will continue to monitor.**
- Recommendation #7: Adopt a policy to review the State Contract prior to purchases. **Implemented**
- Recommendation #8: Design and use a vehicle log to record the purpose and mileage associated with BOCES vehicle use. **Partially implemented; BOCES will continue to monitor.**
- Recommendation #9: Implement a process to periodically verify the documentation that supports payroll. **BOCES will develop a written policy.**
- Recommendation #10: Maintain adequate documentation of transfers and journal voucher entries, including information on the reason for the transfer and a calculation supporting the amount. **Implemented**

Contact Record

STUDENT UPDATE

DROP INFORMATION

Date _____ In Person By Phone

Notes: _____

Date _____ In Person By Phone

Notes: _____

Date _____ In Person By Phone

Notes: _____

Date _____ In Person By Phone

Notes: _____

Date _____ In Person By Phone

Notes: _____

Student Name _____
Drop Date _____
Exit Interview <input type="checkbox"/> In Person <input type="checkbox"/> By Phone

Primary Reason for Leaving - Check ONE

- Health problems
- Child care problems
- Transportation problems
- Family problems
- Location of class
- Lack of Interest/instruction not helpful to participant
- Time of class or program
- Changed address or left area
- Obtained employment
- Program eliminated
- Completed program/objectives
- Transferred to another facility (incarcerated)
- Unknown

Comments: _____

IMPACT DATA - Check All That Apply

Educational Impacts:

- Enrolled in other training programs (not ABE to GED)
- Referred to GED preparation
- Transferred from ESOL to ABE/GED instruction
- Entered post-secondary instruction
- Received a high school equivalency diploma (GED)
- Received local high school diploma

Testing Impacts:

- GRASP participant receiving GED or achieved a score on predictor test indicating the ability to pass the GED test
- Referred to GED Testing

Employment Impacts:

- Obtained full time employment (20+ hrs/wk)
- Obtained part time employment (20 hrs. or less/wk)
- Secured employment retention
- Obtained job advancement

Public Assistance Impacts:

- No longer received public assistance
- Public Assistance case was rebudgeted due to increased employment income

Citizenship Impacts:

- Received US Citizenship
- Registered to vote &/or voted for the first time

General Impacts:

- Improved basic skills for personal satisfaction and increased self-confidence
- Other (see comments below)

Comments: _____

UPDATE FORM

Please make any appropriate changes, otherwise leave blank.

Name _____

Entry Date _____

Address _____

Daytime Phone _____

Evening Phone _____

School District Where You Live _____

Age _____

REFERRAL / DSS / EDUCATION / EMPLOYMENT

ABE Scores

Test Date: _____ Form: _____
 Reading: _____ Math: _____
 Level Advancement?: _____

Test Date: _____ Form: _____
 Reading: _____ Math: _____
 Level Advancement?: _____

Test Date: _____ Form: _____
 Reading: _____ Math: _____
 Level Advancement?: _____

Was client referred to any of these agencies?

Department of Social Services
 Post-secondary education

VESID

Department of Labor

Other educational program

Substance/Alcohol Abuse Counseling

Shelter(s) _____

Mental Health Services

Department of Health

refugee/Immigrant Services

Other - please specify _____

Current employment status...

Employed MORE than 20 hrs/wk

Employed LESS than 20 hrs/wk

Unemployed/seeking employment

Not working/seeking work

Retained/Improved current job

GED Predictor Test

Test Date: _____ Form: _____

Writing Literature/Ats

SS Math

Science Total

Present Employer Information

Company Name _____

Address _____

Phone _____

Job Title _____

Duties _____

Supervisor _____

Type of Business _____

Full or Part Time _____

Training Related? _____

Start Date _____

Reason for Leaving _____

Verification Date _____

Wage \$ _____ Hrs/Wk _____

Benefits Yes No

GED Exam

Referred to test: Yes No

Book Test: Yes No

Passed test: Yes No

Test Date: _____ Form: _____

Writing Literature/Ats

SS Math

Science Total

DSS -- Case Status

Was receiving PA at enrollment, but now does not due to employment

DSS case rebudgeted due to employment

Was applicant for PA at enrollment, but does not receive PA now

Was applicant for PA at enrollment, and case is now open and active

Case # _____

Exit Reason - Check ONE

Health Problems

Child Care Problems

Client Moved

Family Problems

Location of Class

Lack of Interest

Class schedule

Transportation Problems

Non-Compliance with DSS

Obtained Employment

Completed Objectives

Unknown

Other known reason- _____

Check ALL achievements and improvements during enrollment

Enrolled in other training

Enrolled in college

Transitioned from incarceration

Improved basic skills

Improved computer skills

Improved occupational knowledge

Completed occupational education

Received External Diploma (EDP)

Received a local High School Diploma

Received GED

Reads to children

Improved parenting skills

Increased economic self-sufficiency

Other parenting improvement: _____

Better able to use community resources

Became a US Citizen

Registered to vote for the 1st time

Knowledge of gov't and law

Knowledge of consumer economics

Knowledge of healthcare

Other improved competencies: _____

Exit Quarter	Follow-Up Qtr
Year _____	Year _____
<input type="checkbox"/> July-Sept	<input type="checkbox"/> July-Sept
<input type="checkbox"/> Oct-Dec	<input type="checkbox"/> Oct-Dec
<input type="checkbox"/> Jan-March	<input type="checkbox"/> Jan-March
<input type="checkbox"/> April-June	<input type="checkbox"/> April-June

Goal Achievement

Achieved Primary Goal

Achieved Secondary Goal

Otsego-Northern Catskills BOCES

Budget Status Report As Of: 01/12/2002

Fiscal Year: 2002

Fund: A GENERAL

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance	Service
315 SPEECH/LANGUAGE - SPEECH IMPAIRED								
315-4650-150-000	INSTRUC SALARIES	305,214.93	0.00	305,214.93	97,454.53	135,553.32	72,207.08	315.010
315-4650-200-000	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	315.010
315-4650-301-000	GENERAL	2,200.00	0.00	2,200.00	799.89	0.00	1,400.11	315.010
315-4650-422-000	LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	315.010
315-4650-424-000	OTHER INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	315.010
315-4650-454-000	TRAVEL IN DISTRICT	8,970.64	0.00	8,970.64	207.55	125.00	8,638.09	315.010
315-4650-456-000	TRAVEL OTHER	0.00	0.00	0.00	0.00	0.00	0.00	315.010
315-4650-457-000	STUDY GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	315.010
315-4650-490-000	SCHOOL DISTRICTS & OTHER	0.00	0.00	0.00	0.00	0.00	0.00	315.010
315-4650-811-000	TEACHERS RETIREMENT	6,104.32	0.00	6,104.32	0.00	0.00	6,104.32	315.010
315-4650-812-000	WORKMENS COMP	1,526.08	0.00	1,526.08	0.00	0.00	1,526.08	315.010
315-4650-814-000	MEDICARE TAX	4,425.63	0.00	4,425.63	1,384.60	0.00	3,041.03	315.010
315-4650-815-000	SOCIAL SECURITY	18,923.39	0.00	18,923.39	5,920.41	0.00	13,002.98	315.010
315-4650-816-000	HEALTH INSURANCE	39,042.83	0.00	39,042.83	14,606.20	0.00	24,436.63	315.010
315-4650-817-000	DENTAL INSURANCE	3,132.36	0.00	3,132.36	2,307.08	0.00	825.28	315.010
315-4650-820-000	UNEMPLOYMENT INS	1,125.00	0.00	1,125.00	0.00	0.00	1,125.00	315.010
4650 Activity Subtotal		390,665.18	0.00	390,665.18	122,680.26	135,678.32	132,306.60	
9500 INTERFUND TRANSFERS								
315-9500-960-703	TRANSFER CHARGE-ITIN ADMI	8,995.00	0.00	8,995.00	0.00	0.00	8,995.00	315.010
315-9500-970-201	TRANSFERS FROM INNOV PROG	-77,880.00	-70,169.00	-148,049.00	0.00	0.00	-148,049.00	315.010
315-9500-970-204	TRANSFERS FROM INNOV PROG	-150,150.00	-18,920.00	-169,070.00	0.00	0.00	-169,070.00	315.010
315-9500-970-210	TRANS CREDTS- TRUST	-4,400.00	4,400.00	0.00	0.00	0.00	0.00	315.010
315-9500-970-212	TRANSFERS FROM INNOV PROG	-34,650.00	-7,590.00	-42,240.00	0.00	0.00	-42,240.00	315.010
9500 Activity Subtotal		-258,085.00	-92,279.00	-350,364.00	0.00	0.00	-350,364.00	
315 CoSer Subtotal		132,580.18	-92,279.00	40,301.18	122,680.26	135,678.32	-218,057.40	
Total GENERAL FUND		132,580.18	-92,279.00	40,301.18	122,680.26	135,678.32	-218,057.40	

ATTACHMENT# B

Otsego-Northern Catskills BOCES

Budget Status Report As Of: 01/12/2002

Fiscal Year: 2002

Fund: A GENERAL

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance	Service
201 OPTION I INDIV PACED BASIC ACADEMIC PROG								
4210 SPECIAL CLASS: OPTION 1								
201-4210-150-000	INSTRUC SALARIES	401,546.63	33,893.37	435,440.00	183,956.39	251,423.38	60.23	201.010
201-4210-151-000	SUB SALARIES	4,500.00	500.00	5,000.00	2,266.50	0.00	2,733.50	201.010
201-4210-160-000	NON-CERTIFIED SALARIES	140,756.45	178,042.55	318,799.00	141,906.93	178,029.82	-1,137.75	201.010
201-4210-162-000	SALARIES - SUBS	11,000.00	0.00	11,000.00	5,550.00	0.00	5,450.00	201.010
201-4210-200-000	EQUIPMENT	6,000.00	-3,465.00	2,535.00	2,534.35	0.00	0.65	201.010
201-4210-301-000	GENERAL	37,724.34	-21,275.00	16,449.34	14,895.35	1,923.13	-369.14	201.010
201-4210-424-000	INSURANCE	278.00	0.00	278.00	0.00	0.00	278.00	201.010
201-4210-454-000	TRAVEL-IN-DISTRICT	9,200.00	-8,766.00	434.00	387.80	46.00	0.20	201.010
201-4210-490-000	PAYMENTS TO BOCES & DISTR	42,769.50	12,972.00	55,741.50	11,107.20	0.00	44,634.30	201.010
201-4210-490-030	PAYMENTS TO DCMO	16,198.00	0.00	16,198.00	0.00	0.00	16,198.00	201.010
201-4210-811-000	TEACHER RETIREMENT	21,692.13	8,417.00	30,109.13	0.00	0.00	30,109.13	201.010
201-4210-812-000	WORKER'S COMPENSATION	2,711.52	1,060.00	3,771.52	0.00	0.00	3,771.52	201.010
201-4210-814-000	MEDICARE TAX	8,088.14	3,080.00	11,168.14	4,745.10	0.00	6,423.04	201.010
201-4210-815-000	SOCIAL SECURITY	34,583.79	13,171.00	47,754.79	20,289.04	0.00	27,465.75	201.010
201-4210-816-000	HEALTH INSURANCE	104,416.00	116,336.00	220,752.00	89,869.90	0.00	130,882.10	201.010
201-4210-817-000	DENTAL INSURANCE	9,900.00	6,453.00	16,353.00	9,289.90	0.00	7,063.10	201.010
201-4210-820-000	UNEMPLOYMENT INSURANCE	4,800.00	750.00	5,550.00	0.00	0.00	5,550.00	201.010
4210 Activity Subtotal		856,164.50	341,168.92	1,197,333.42	486,798.46	431,422.33	279,112.63	
9500 INTERFUND TRANSFERS								
201-9500-960-101	TRANSFERS-NCOC	31,400.00	-15,422.00	15,978.00	0.00	0.00	15,978.00	201.010
201-9500-960-103	TRANSFERS-OAOC	79,481.00	0.00	79,481.00	0.00	0.00	79,481.00	201.010
201-9500-960-302	TRANSFERS-ADAPT P.E.	31,350.00	0.00	31,350.00	0.00	0.00	31,350.00	201.010
201-9500-960-306	TRANSFER CHG-ITIN ART	17,100.00	0.00	17,100.00	0.00	0.00	17,100.00	201.010
201-9500-960-308	TRANSFER CHG-GUID-HANDICA	111,045.00	74,929.00	185,974.00	0.00	0.00	185,974.00	201.010
201-9500-960-315	TRANSFERS-SPEECH	77,880.00	70,169.00	148,049.00	0.00	0.00	148,049.00	201.010
201-9500-960-503	TRANSFERS-RSEC	0.00	0.00	0.00	0.00	0.00	0.00	201.010
201-9500-960-702	TRANSFERS-INN PRO ADMIN	160,394.00	48,883.00	209,277.00	0.00	0.00	209,277.00	201.010
201-9500-960-704	TRANSFER CHARGE-SUPPORT	87,031.00	-3,316.00	83,715.00	0.00	0.00	83,715.00	201.010
201-9500-970-204	TRANSFERS	-35,090.00	-5,185.00	-40,275.00	0.00	0.00	-40,275.00	201.010
201-9500-970-212	TRANSFER-CREDIT FROM BA	-105,270.00	31,432.00	-73,838.00	0.00	0.00	-73,838.00	201.010
9500 Activity Subtotal		455,321.00	201,490.00	656,811.00	0.00	0.00	656,811.00	
201 CoSer Subtotal		1,311,485.50	542,658.92	1,854,144.42	486,798.46	431,422.33	935,923.63	
Total GENERAL FUND		1,311,485.50	542,658.92	1,854,144.42	486,798.46	431,422.33	935,923.63	

BOCES PERSONAL PROPERTY ACCOUNTABILITY**I. Definition of Personal Property**

1. **Personal property shall mean** all tangible personal property of the board of cooperative educational services (BOCES) that is not consumable and has a useful life of one year or more, including but not limited to equipment, supplies, parts, vehicles and materials, provided that such terms shall not include buildings or other real property or equipment which is permanently affixed to real property, or leases, notes or other written instruments.
2. **Valuable personal property shall mean** personal property which has a unit resale value of \$500 or more, and equipment, supplies, parts or materials which are disposed of in lots having an aggregate resale value of \$500 or more.
3. **Surplus personal property shall mean** personal property which has no known, immediate or currently foreseeable use to the board of cooperative educational services.

II. Acquisition of Personal Property by Purchase

1. **Competitive Bidding** - Competitive bids shall be solicited in connection with all purchasing as required by Section 103 of the General Municipal Law. Contracts shall be awarded to the lowest responsible bidder complying with specifications and other stipulated bidding conditions.
 - a. Contracts for supplies, materials or services which are in an amount in excess of the amount specified in Section 103 of the General Municipal Law and all public works contracts involving an expenditure in excess of the amount specified in Section 103 of the General Municipal Law shall be awarded on the basis of public advertising and competitive bidding, consistent with the provisions of Section 103 of the General Municipal Law.
 - b. All contracts which require public advertising and competitive bidding shall be awarded by resolution of the cooperative board. Recommendations for such contracts shall be made to the cooperative board by the District Superintendent of Schools.
 - c. The clerk of the cooperative board or designee is authorized to open bids and record the same pursuant to law.

2. **Purchase Exempt from Competitive Bidding** - Any purchase of personal property which is not subject to competitive bidding shall be made in accordance with procedures established pursuant to Section 104-b of the General Municipal Law.
 - a. Goods and services must be purchased so as to facilitate the acquisition of goods and services of quality at the lowest cost under the circumstances and to guard against favoritism, improvidence, extravagance, fraud or corruption.
 - b. A purchasing agent shall be appointed by the cooperative board who shall be authorized to issue purchase orders without prior approval of the cooperative board where formal bidding procedures are not required by law, and when budget appropriations are adequate to cover such obligations.

III. Acquisition of Personal Property by Gift

1. **Acceptance.** Only the cooperative board may accept on behalf of the BOCES gifts of either money or merchandise, including surplus property and property donated to the BOCES by bequest or devise in a will or trust instrument, that in the view of the cooperative board add to the overall welfare of the BOCES.
 - a. The cooperative board will not consider the acceptance of a gift until the offer is made in writing.
 - b. The board will safeguard the BOCES staff and students from commercial exploitation from special interest groups.
2. **Accounting for gifts.**
 - a. All gifts shall be entered into the perpetual physical inventory of the BOCES in the same manner as purchased personal property and consistent with the provisions of paragraph C below.
 - b. Gifts of money shall be annually accounted for under the trust and agency account in the bank designated by the Board.
 - c. Any property donated shall be for the use of BOCES and no employee shall benefit personally from such donations.

- d. All gifts shall become the sole property of the BOCES.
- e. It shall be the responsibility of the District Superintendent to have the value of the gift or donation established, when necessary, for tax purposes and acknowledge, in writing, the receipt of the gift or donation on behalf of the board of cooperative educational services.
- f. All gifts or donations shall be immediately brought to the attention of the director of the service to which the contribution is made.
- g. The director shall recommend the acceptance or rejection of the gift to the District Superintendent and notify the donor of the intention.
- h. The District Superintendent shall make a recommendation to accept or reject such gifts to the cooperative board at a regular meeting.
- i. The director of the service to which the gift or donation is made shall be responsible to see that the gift or donation is appropriately used.
- j. Gifts or donations made that are not specific to a program shall be brought to the attention of the District Superintendent who will be responsible for implementation of the regulations.

IV. Perpetual Inventory

- 1. The Chief Fiscal Officer shall develop in writing, the basic rules and regulations to be followed in maintaining the BOCES personal property records. Procedures employed shall comply with all applicable laws and requirements of the New York State Department of Audit and Control, which are issued pursuant to Section 36 of the General Municipal Law.
 - a. The minimum standards to be considered for inclusion in the personal property record are:
 - 1) The personal property shall have significant value. Personal property valued at \$100 or more, but less than \$500, may be included, and personal property valued at \$500 or more shall be included.
 - 2) The personal property must have an estimated useful life of one year or more.

2. Procedures for Disposition of Equipment, Supplies or Materials:
 - a. All surplus or obsolete equipment, supplies or materials must be sold to only the highest bidder.
 - b. Any property whose market value would classify it as valuable personal property, but which is determined not to be marketable because it is damaged or in poor condition and has not been marketable after at least one prior attempt at competitive bidding, may be disposed of by the BOCES.
 - c. Disposition of any personal property, even though it may have little or no marketable value, must be approved by the Chief Fiscal Officer.
 - d. Prior to classifying as disposable, all items should be considered for reassignment to other locations within BOCES as needed or stored in a central location if they may have potential usefulness in the future.
 - e. All sales of surplus and obsolete personal property shall be open to the public. Notice of the sale and/or requests for bids shall be made through advertisements in the local newspapers and other appropriate means to assure public awareness.

VI. Procedure for Accountability of Officers and Employees for Violating the Personal Property Policy

1. Penalty for violation. Any officer or employee who engages in the unauthorized use, theft or conversion of personal property belonging to the BOCES, or who otherwise violates this policy, shall be subject to removal from office and/or such other discipline or penalties as authorized by law.
2. Complaints. Any complaint concerning an alleged violation of this policy shall be submitted to the District Superintendent on an appropriate form prescribed by the District Superintendent. The District Superintendent shall cause an investigation to be conducted and a report shall be filed in his or her office at the completion of the investigation. The District Superintendent is responsible for and shall take such action as is necessary for the enforcement of this policy.
3. Dissemination of policy. The District Superintendent shall take such action as is necessary to communicate this policy to all officers and employees of the BOCES including but not limited to, the publication of this policy in the BOCES Policy

Manual, the Personnel Handbook, and teacher and employee handbooks. This policy will be included on the agenda of faculty and administrative meetings at least annually.

VII. Review and Amendment of the Policy

1. Review. The BOCES shall review its policy on personal property accountability annually and make amendments it deems necessary.
2. Amendments. The BOCES shall submit its amended policy, within 30 days of its adoption, to the Commissioner of Education for approval.

Legal Reference:
Section 170.3 of the
Regulations of the Commissioner of Education

Adopted: February 24, 1997

(Due to time constraints from the State Education Department, Dean Utter, Board President, authorized a special telephone poll of Board members on Friday, January 31, 1997 so this policy could be adopted and submitted to SED. The consensus of the Board was to adopt the policy)

Board of Cooperative Educational Services
Otsego Northern Catskills BOCES
Stamford, NY 12167

Otsego-Northern Catskills BOCES
 Central Region
 Innovative Programs
 Student Enrollment

SCHOOL YEAR 2000-2001

66
 9/25/01
 Rpt #18

*FINAL
 COST*

School District: ONEONTA

SID	Student Name	Birth Date	Grade Level	Start Date	End Date	Description	# of Sessions	Total Hours	Projected Tuition	FTE
***** 104 - VATEA-CONSULT/INT. SUP *****										
1641	LAKOSE, JASON	9/09/09	7-12	9/06/00					1,400.00	1.0000
Totals For LAKOSE								0.00		1.0000
599	NOBLE, JASON	6/12/81	7-12	9/06/00					1,400.00	1.0000
Totals For NOBLE								0.00		1.0000
1627	RAMSELL, DANA	9/09/09	7-12	9/06/00					1,400.00	1.0000
Totals For RAMSELL								0.00		1.0000
Grand Total For 104 - VATEA-CONSULT/INT. SUP									0.00	3.0000
									4,200.00	
***** 201 - BASIC ACDCM PROGRAM *****										
1517	BEMIS, SHYANN	6/25/85	7-12	10/23/00					14,412.75	.8250
				10/23/00		221-COUNSELING	2W	33.00	0.00	<i>13,589</i>
Totals For BEMIS								33.00		.8250
1555	CANFIELD, JAMIE	3/08/85	7-12	9/06/00	11/20/00				4,804.25	.2750
Totals For CANFIELD								0.00		.2750
1470	FORNABAIO, SALVATORE	11/17/88	4-6	9/06/00					17,470.00	1.0000
				9/06/00		205-SPEECH/LANGUAGE	2W	40.00	0.00	<i>16,411</i>
				9/06/00	1/26/01	329-OCCUPATIONAL THERAPY	1W	10.00	800.00	<i>660</i>
Totals For FORNABAIO								50.00		1.0000
1285	HILL, NATASHA	5/30/85	7-12	9/06/00					17,470.00	1.0000
				9/06/00		221-COUNSELING	1W	20.00	0.00	<i>16,411</i>
Totals For HILL								20.00		1.0000
982	LIGHT, JOSEPH	6/06/86	7-12	2/06/01					8,735.00	.5000
				2/06/01		221-COUNSELING	1W	10.00	0.00	<i>8,200</i>

Otsego-Northern Catskills BOCES
 Central Region
 Innovative Programs
 Student Enrollment

SCHOOL YEAR 2000-2001

67
 9/25/01
 Rpt #18

FINAL COST

School District: ONEONTA

SID	Student Name	Birth Date	Grade Level	Start Date	End Date	Description	# of Sessions	Total Hours	Projected Tuition	FTE	
***** 201 - BASIC ACDMC PROGRAM *****											
Totals For LIGHT								10.00		.5000	
620	MURPHY, JAMES	12/06/86	7-12	9/06/00					8,735.00		
				9/06/00		205-SPEECH/LANGUAGE	2W	40.00	17,470.00	1.0000	
				9/06/00		221-COUNSELING	1W	20.00	0.00	16,411	
Totals For MURPHY								60.00		1.0000	
1538	PERRY, TIMOTHY	9/30/85	7-12	9/06/00					17,470.00		
				9/06/00		221-COUNSELING	1W	20.00	17,470.00	1.0000	
Totals For PERRY								20.00		1.0000	
141	PIDGEON, DONALD	11/14/83	7-12	9/06/00					17,470.00		
				9/06/00		221-COUNSELING	1W	20.00	17,470.00	1.0000	
Totals For PIDGEON								20.00		1.0000	
1093	REID, KEVIN	5/24/83	7-12	9/06/00					17,470.00		
				9/06/00		205-SPEECH/LANGUAGE	2W	40.00	17,470.00	1.0000	
				9/06/00		221-COUNSELING	1W	20.00	0.00	16,411	
Totals For REID								60.00		1.0000	
565	STERNBERG, ALBERT	10/12/90	4-6	9/06/00					17,470.00		
				9/06/00		205-SPEECH/LANGUAGE	2W	40.00	17,470.00	1.0000	
				9/06/00		221-COUNSELING	1W	20.00	0.00	16,411	
				9/06/00		329-OCCUPATIONAL THERAPY	1W	20.00	1,600.00	1520	
Totals For STERNBERG								80.00		1.0000	
1279	VANDEUSEN, SARAH	11/08/84	7-12	9/06/00					19,070.00		
				9/06/00		221-COUNSELING	1.33W	26.60	17,470.00	1.0000	
Totals For VANDEUSEN								26.60		1.0000	
Grand Total For 201 - BASIC ACDMC PROGRAM									379.60	170,112.00	9.6000

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***** 202 - CAREER PATHWAYS *****										
1517	BEMIS, SHYANN	6/25/85	7-12	9/06/00	10/20/00	Part Time .5			1,528.62	.0875
				10/23/00		Part Time 0			0.00	0.0000
Totals For BEMIS								0.00		.0875
1555	CANFIELD, JAMIE	3/08/85	7-12	9/06/00	11/20/00	Part Time 0			0.00	0.0000
Totals For CANFIELD								0.00		0.0000
1188	FINCH, SCOTT	8/25/85	7-12	9/06/00	2/16/01	Part Time 0			0.00	0.0000
Totals For FINCH								0.00		0.0000
649	HECK, AARON	6/09/86	7-12	11/29/00	2/06/01	Part Time 0			0.00	0.0000
Totals For HECK								0.00		0.0000
1285	HILL, NATASHA	5/30/85	7-12	9/06/00		Part Time 0			0.00	0.0000
Totals For HILL								0.00		0.0000
538	HUBBARD, ALFRED (BERT)	10/12/85	7-12	11/01/00		Part Time 0			0.00	0.0000
Totals For HUBBARD								0.00		0.0000
982	LIGHT, JOSEPH	6/06/86	7-12	2/06/01		Part Time 0			0.00	0.0000
Totals For LIGHT								0.00		0.0000
1538	PERRY, TIMOTHY	9/30/85	7-12	9/06/00		Part Time 0			0.00	0.0000
Totals For PERRY								0.00		0.0000
1008	REGG, JOSEPH	2/04/86	7-12	9/06/00		Part Time 0			0.00	0.0000
Totals For REGG								0.00		0.0000
1619	THOMAS, CATLIN	1/08/86	7-12	9/06/00		Part Time .5			8,735.00	.5000
Totals For THOMAS								0.00		.5000
1551	WIEDEMANN, DAVID	4/26/84	7-12	9/06/00		Part Time .5			8,735.00	.5000

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***** 202 - CAREER PATHWAYS *****										
Totals For WIEDEMANN								0.00		.5000
									8,735.00	
Grand Total For 202 - CAREER PATHWAYS								0.00		1.0875
									18,998.62	
***** 204 - LIFE SKILLS *****										
1514	BOTT, MARGARET	12/16/86	7-12	9/06/00					26,085.00	1.0000
				9/06/00		221-COUNSELING	1W	20.00	0.00	<i>25,897</i>
				9/06/00		302-ADAPTIVE PHYSICAL ED	4W	80.00	0.00	
Totals For BOTT								100.00		1.0000
									26,085.00	
1082	CAMPANELLI, NATASHA	11/21/83	7-12	12/04/00					18,259.50	.7000
				12/04/00		205-SPEECH/LANGUAGE	3W	42.00	0.00	<i>17,983</i>
				12/04/00		302-ADAPTIVE PHYSICAL ED	4W	56.00	0.00	
Totals For CAMPANELLI								98.00		.7000
									18,259.50	
537	CARD, ADRIANA	7/15/89	4-6	9/06/00					26,085.00	1.0000
				9/06/00		221-COUNSELING	2W	40.00	0.00	<i>25,697</i>
				9/06/00		302-ADAPTIVE PHYSICAL ED	4W	80.00	0.00	
Totals For CARD								120.00		1.0000
									26,085.00	
1256	FOWLSTON, APRIL	5/30/85	7-12	9/06/00					26,085.00	1.0000
				9/06/00		221-COUNSELING	2W	40.00	0.00	<i>25,697</i>
Totals For FOWLSTON								40.00		1.0000
									26,085.00	
1606	KIRK, JESSE	4/09/87	7-12	10/30/00	2/16/01				9,129.75	.3500
Totals For KIRK								0.00		.3500
									9,129.75	
1594	MCNAIR, CLAUDIA	9/14/81	7-12	9/18/00					24,780.75	.9500
				9/18/00		-ONE-ON-ONE AIDE	50%		8,075.00	<i>24,712</i>
				9/18/00		221-COUNSELING	1W	19.00	0.00	<i>8,075</i>
				9/18/00		302-ADAPTIVE PHYSICAL ED	3W	57.00	0.00	

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***** 204 - LIFE SKILLS *****										
Totals For MCNAIR								76.00		.9500
749	MEGURA, ANNA	6/01/89	4-6	9/06/00					26,085.00	1.0000
				9/06/00		205-SPEECH/LANGUAGE	4W	80.00	0.00	
				9/06/00		302-ADAPTIVE PHYSICAL ED	4W	80.00	0.00	
				9/06/00		328-PHYSICAL THERAPY	2W	40.00	3,720.00	<i>3600</i>
				9/06/00		329-OCCUPATIONAL THERAPY	1W	20.00	1,600.00	<i>1320</i>
Totals For MEGURA								220.00		1.0000
									31,405.00	
1455	MOSER, KAMILLE	12/19/93	K-3	9/06/00					26,085.00	1.0000
				9/06/00		205-SPEECH/LANGUAGE	3W	60.00	0.00	<i>25,697</i>
				9/06/00		329-OCCUPATIONAL THERAPY	2W	40.00	3,200.00	<i>2640</i>
Totals For MOSER								100.00		1.0000
									29,285.00	
1503	NOON, MARY	3/30/81	7-12	9/06/00					26,085.00	1.0000
				9/06/00		221-COUNSELING	2W	40.00	0.00	<i>25,697</i>
				9/06/00		302-ADAPTIVE PHYSICAL ED	4W	80.00	0.00	
				9/06/00		320-TCHR VIS IMPAIRED	2W	40.00	5,120.00	<i>4800</i>
				9/06/00		328-PHYSICAL THERAPY	10Y	5.00	465.00	<i>450</i>
				9/06/00		329-OCCUPATIONAL THERAPY	20Y	10.00	800.00	<i>660</i>
Totals For NOON								175.00		1.0000
									32,470.00	
138	PALMETER, PRISCILLA	11/01/83	7-12	9/06/00					26,085.00	1.0000
				9/06/00		205-SPEECH/LANGUAGE	3W	60.00	0.00	<i>25,697</i>
				9/06/00		221-COUNSELING	2W	40.00	0.00	
				9/06/00		302-ADAPTIVE PHYSICAL ED	4W	80.00	0.00	
				9/06/00		321-TCHR HEAR IMP/DEAF	4W	80.00	7,200.00	<i>7360</i>
Totals For PALMETER								260.00		1.0000
									33,285.00	
1556	PHILLIPS, BRIAN	6/29/84	7-12	9/06/00					26,085.00	1.0000
Totals For PHILLIPS								0.00		1.0000
									26,085.00	
1005	PRICE, JAMES	12/18/90	4-6	9/06/00					26,085.00	1.0000
				9/06/00		-ONE-ON-ONE AIDE	100%		17,000.00	<i>25,697</i>
				9/06/00		221-COUNSELING	1W	20.00	0.00	<i>17,000</i>
				9/06/00		329-OCCUPATIONAL THERAPY	.5W	10.00	800.00	<i>660</i>

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***** 204 - LIFE SKILLS *****										

Totals For PRICE								30.00		1.0000
199	WEBB, DASHAUN	12/16/87	4-6	9/06/00					43,885.00	
				9/06/00		205-SPEECH/LANGUAGE	2W	40.00	26,085.00	1.0000
				9/06/00		221-COUNSELING	2W	40.00	0.00	<i>25,647</i>
				9/06/00		302-ADAPTIVE PHYSICAL ED	4W	80.00	0.00	
Totals For WEBB								160.00		1.0000
205	WOODCOCK, NICHOLAS	12/05/80	7-12	9/06/00					26,085.00	
				9/06/00		205-SPEECH/LANGUAGE	2W	40.00	26,085.00	1.0000
				9/06/00		221-COUNSELING	1W	20.00	0.00	<i>25,277</i>
				9/06/00		302-ADAPTIVE PHYSICAL ED	2W	40.00	0.00	
Totals For WOODCOCK								100.00		1.0000
									26,085.00	
Grand Total For 204 - LIFE SKILLS								1479.00		13.0000
									387,085.00	
***** 210 - TRUST PROGRAM *****										
615	BUCY, DAVID	8/15/87	7-12	9/06/00					32,500.00	1.0000
				9/06/00		221-COUNSELING	1W	20.00	0.00	<i>28,736</i>
Totals For BUCY								20.00		1.0000
649	HECK, AARON	6/09/86	7-12	2/07/01					32,500.00	
									16,250.00	.5000
Totals For HECK								0.00		.5000
94	HOWLAND, ZEUS	4/13/87	7-12	9/06/00					16,250.00	
				9/06/00		221-COUNSELING	2W	40.00	32,500.00	1.0000
Totals For HOWLAND								40.00		1.0000
538	HUBBARD, ALFRED (BERT)	10/12/85	7-12	9/18/00	10/31/00				0.00	.1500
									4,875.00	<i>4,910</i>
Totals For HUBBARD								0.00		.1500
1003	MEHEGAN, JACOB	2/24/91	4-6	9/06/00					4,875.00	
									32,500.00	1.0000
									<i>28,736</i>	

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***** 210 - TRUST PROGRAM *****										
1003	MEHEGAN, JACOB	2/24/91	4-6	9/06/00		221-COUNSELING	2W	40.00	0.00	
				9/06/00		329-OCCUPATIONAL THERAPY	2W	40.00	3,200.00	<i>2640</i>
Totals For MEHEGAN								80.00		1.0000
									35,700.00	
Grand Total For 210 - TRUST PROGRAM								140.00		3.6500
									121,825.00	
***** 212 - BEHAVIORAL ADJUSTMENT *****										
1474	AMATUCCIO, JOSHUA	7/04/92	K-3	9/06/00	11/03/00				6,002.78	.2250
				9/06/00	11/03/00	221-COUNSELING	2W	9.00	0.00	<i>6144</i>
Totals For AMATUCCIO								9.00		.2250
									6,002.78	
1513	BENNETT, KRISTEN	8/15/84	7-12	9/06/00	10/11/00				4,001.85	.1500
				9/06/00	10/11/00	221-COUNSELING	2.66W	7.98	0.00	<i>4076</i>
Totals For BENNETT								7.98		.1500
									4,001.85	
1555	CANFIELD, JAMIE	3/08/85	7-12	2/06/01	2/26/01				2,000.92	.0750
Totals For CANFIELD								0.00		.0750
									2,000.92	
1254	FINCH, MATTHEW	6/16/87	7-12	10/16/00	3/14/01				13,339.50	.5000
				10/16/00	3/14/01	221-COUNSELING	2W	20.00	0.00	<i>13,653</i>
Totals For FINCH								20.00		.5000
									13,339.50	
1188	FINCH, SCOTT	8/25/85	7-12	9/06/00	2/16/01				14,673.45	.5500
				9/06/00	2/16/01	221-COUNSELING	2W	22.00	0.00	<i>15,218</i>
Totals For FINCH								22.00		.5500
									14,673.45	
1527	HALBERT, MATTHEW	4/03/87	7-12	9/06/00	10/25/00				5,335.80	.2000
				10/26/00	4/30/01				16,007.40	<i>6000</i>
				5/01/01					5,335.80	<i>2000</i>
Totals For HALBERT								0.00		1.0000
									26,679.00	
649	HECK, AARON	6/09/86	7-12	11/29/00	2/06/01				5,335.80	.2000
										<i>5461</i>

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***** 212 - BEHAVIORAL ADJUSTMENT *****										

Totals For HECK								0.00		.2000
									5,335.80	
538	HUBBARD, ALFRED (BERT)	10/12/85	7-12	11/01/00				21,343.20	.8000	

Totals For HUBBARD								0.00		.8000
									21,343.20	
1606	KIRK, JESSE	4/09/87	7-12	2/26/01				11,338.58	.4250	

Totals For KIRK								0.00		.4250
									11,338.58	
1692	MILLEA, ZACHARY	12/29/83	7-12	1/16/01				14,673.45	.5500	
				1/16/01		221-COUNSELING	1W	11.00	0.00	15,013

Totals For MILLEA								11.00		.5500
									14,673.45	
1008	REGG, JOSEPH	2/04/86	7-12	9/06/00				26,679.00	1.0000	
				9/06/00		221-COUNSELING	1W	20.00	0.00	27,306

Totals For REGG								20.00		1.0000
									26,679.00	
1213	WEBSTER, MICHAEL	11/04/90	4-6	1/23/01				14,006.48	.5250	
				1/23/01		221-COUNSELING	2W	21.00	0.00	14,336

Totals For WEBSTER								21.00		.5250
									14,006.48	
Grand Total For 212 - BEHAVIORAL ADJUSTMENT							110.98		6.0000	
								160,074.01		
***** 999 - Non-Boces *****										
626	BACHMAN, COLLIN	4/09/91	4-6	9/06/00		320-TCHR VIS IMPAIRED	4.5W	90.00	11,520.00	10,800

Totals For BACHMAN								90.00		0.0000
									11,520.00	
1712	BINDLER, MARTIN	3/27/95	K-3	9/06/00		321-TCHR HEAR IMP/DEAF	.33W	6.60	594.00	607.20

Totals For BINDLER								6.60		0.0000
									594.00	
1574	DUNBAR, RANEL	9/26/84	7-12	9/06/00		321-TCHR HEAR IMP/DEAF	2W	40.00	3,600.00	3680

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***** 999 - Non-Boces *****										
Totals For DUNBAR							40.00		0.0000	
1527	HALBERT, MATTHEW	4/03/87	7-12	9/06/00		221-COUNSELING	1W	20.00	0.00	
Totals For HALBERT							20.00		0.0000	
649	HECK, AARON	6/09/86	7-12	11/29/00		221-COUNSELING	2W	28.00	0.00	
				11/29/00		302-ADAPTIVE PHYSICAL ED	3W	42.00	0.00	
Totals For HECK							70.00		0.0000	
538	HUBBARD, ALFRED (BERT)	10/12/85	7-12	9/06/00		221-COUNSELING	1W	20.00	0.00	
Totals For HUBBARD							20.00		0.0000	
1606	KIRK, JESSE	4/09/87	7-12	10/30/00		221-COUNSELING	1W	16.00	0.00	
Totals For KIRK							16.00		0.0000	
820	KNICKERBOCKER, DANIEL	11/20/88	4-6	9/06/00		320-TCHR VIS IMPAIRED	1W	20.00	2,560.00	2400
Totals For KNICKERBOCKER							20.00		0.0000	
861	PEARSALL, AMANDA	8/06/85	7-12	9/06/00		302-ADAPTIVE PHYSICAL ED	4W	80.00	0.00	
				9/06/00		328-PHYSICAL THERAPY	2W	40.00	3,720.00	3600
Totals For PEARSALL							120.00		0.0000	
436	STERNBERG, CHRISTINA	11/14/85	7-12	9/06/00		321-TCHR HEAR IMP/DEAF	1W	20.00	1,800.00	1840
Totals For STERNBERG							20.00		0.0000	
1101	STERNBERG, SYLVIA	9/03/94	K-3	9/06/00		321-TCHR HEAR IMP/DEAF	7.5W	150.00	13,500.00	13,800
Totals For STERNBERG							150.00		0.0000	
1491	SULLIVAN, CONNOR	9/08/94	K-3	9/06/00		320-TCHR VIS IMPAIRED	3W	60.00	7,680.00	7200
Totals For SULLIVAN							60.00		0.0000	
								7,680.00		

