
Audit Report

Rockland BOCES

For the Period

July 1, 1998 through June 30, 2000

BOC-1299-4

June 14, 2002

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





THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

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June 14, 2002

Ms. Christine Webb
Board President
Rockland BOCES
65 Parrott Road
West Nyack, New York 10994

Dear Ms. Webb:

The following is our final audit report (BOC-1299-4) of the Rockland Board of Cooperative Educational Services (BOCES) for the period July 1, 1998 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. Ryan, District Superintendent

Executive Summary

Background and Scope of the Audit

Rockland BOCES ranked as the 11th 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, 1998 through June 30, 1999 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 is 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 documentation was not maintained. (pages 4-5)
- Tuition rates reported on the Chapter 602 Report were not reported in accordance with the instructions. (page 7)
- EPE contact hours eligible for aid were overstated by 111,765 hours for a total of \$282,765 in excess EPE aid. (pages 9-12)
- Procedures for hiring retirees as consultants need improvement. (pages 13-14)

Table of Contents

INTRODUCTION	1
BACKGROUND	1
OBJECTIVES, SCOPE AND METHODOLOGY	2
COMMENTS OF ROCKLAND BOCES OFFICIALS	3
REPORT CARD	4
DISTRIBUTION	4
ADULT BASIC AND CAREER EDUCATION	4
SPECIAL EDUCATION	5
RECOMMENDATIONS	5
COMMENTS OF ROCKLAND BOCES OFFICIALS	6
CHAPTER 602 REPORT DATA	7
TUITION RATES	7
RECOMMENDATION	7
COMMENTS OF ROCKLAND BOCES OFFICIALS	8
EMPLOYMENT PREPARATION EDUCATION	9
INTAKE/ASSESSMENT CONTACT HOURS	9
COUNSELING/CASE MANAGEMENT CONTACT HOURS	10
OVERSTATED HOURS	11
UNDERCLAIMED HOURS	11
RECOMMENDATIONS	12
COMMENTS OF ROCKLAND BOCES OFFICIALS	12
OPPORTUNITIES TO IMPROVE MANAGEMENT PROCESSES	13
HIRING OF RETIREES	13
POLICY ON AWARDS AND ACKNOWLEDGMENTS	14
RECOMMENDATIONS	14
COMMENTS OF ROCKLAND BOCES OFFICIALS	14
DATA COLLECTION AND USE	15
QUESTIONS 1 AND 2	15
ROCKLAND BOCES' RESPONSE	15
QUESTION 3	17
ROCKLAND BOCES' RESPONSE	17
QUESTION 4	17
ROCKLAND BOCES' RESPONSE	18
QUESTION 5	18
ROCKLAND BOCES' RESPONSE	18
FOLLOW UP -RECOMMENDATION IMPLEMENTATION PLAN	20
Schedule 1 – Schedule of Employment Preparation Education	
Appendix A – Contributors to the Report	
Appendix B – Comments of Rockland BOCES Officials	
Appendix C – Audit Review Proceedings	

Introduction

Background

Public and legislative attention has been turned to data provided by Boards of Cooperative Educational Services (BOCES) and school districts with the issuance of Report Cards. Chapter 436 of the Laws of 1997 made BOCES 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.

BOCES may provide such services as special education for students with disabilities, occupational education, academic and alternative programs, summer schools, staff development, computer services, educational communications, and cooperative purchasing.

Districts that belong to a BOCES are called component districts and are required to pay a share of the BOCES' administrative costs. Only districts that actually use the programs offered by a BOCES, called participating districts, are required to pay for the program costs.

Rockland BOCES is headquartered in West Nyack, New York and serves nine component districts with enrollments

of more than 43,000 students. Rockland BOCES ranked 11th largest in the State, in terms of total general 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-0496-2 and reviewed the Employment Preparation Education (EPE) Program for the period July 1, 1998 through June 30, 1999. 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 Rockland 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 believed that the audit

provides a reasonable basis for our findings, conclusions, and recommendations.

Comments of Rockland BOCES Officials

Rockland BOCES officials' comments to the matters contained in this report have been included where appropriate. Their final comments are included as Appendix B to this report.

Report Card

BOCES Report Cards, required by Chapter 436 of the Laws of 1997, were made available to the public on April 16, 1999. Graphically presented, the Report Cards summarize program accomplishments and services BOCES provide for children and adults. They are intended to be used as a tool for the continuous improvement of BOCES programs and services, and for providing information to communities.

Data included in the Report Cards 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. The Report Card contains the following programs and services: Career/Occupational Education; Alternative Education; Adult Education; Special Education; Curriculum and Professional Development; Technology; the State Testing Program; and the 1996-97 Expended Budget.

Distribution

The Law requires that BOCES make the Report Card publicly available by “transmitting it to the local newspapers of general circulation.” Rockland BOCES shares the Report Card with the board and component districts, but does not send it to the newspapers.

Rockland BOCES officials state they entrusted this responsibility to an employee who has since retired and they can find no record of transmitting the Report Card to the local newspapers. They have selected another employee to be responsible for the Report Card transmission and the district clerk will verify that the transmission has taken place.

Adult Basic and Career Education

Supporting documentation related to Adult Basic and Career Education was not readily available for review. Staff turnover and the transition to a new data collection database made retrieval of certain prior year data impractical, if not impossible. As a result, the audit was unable to readily verify the accuracy of reported data.

Rockland BOCES officials agree that the supporting documentation for certain Report Card data was not readily available for review. They had to recreate the data because the supervisory staff responsible for the submission of the data was no longer employed at the time of the audit. The newly appointed director of Adult Education and Business Services has developed a system that will keep the support documentation.

Special Education

High school students leave BOCES Special Education Programs when they earn a credential, reach the maximum age for public schooling, or drop out. The Report Card discloses the outcomes and postsecondary plans of students with disabilities leaving BOCES programs for both students who received special class services and students receiving other than special class services.

Rockland BOCES did not report outcomes or postsecondary plans for students receiving other than special class services. Rockland BOCES does not have a system to collect this data and, therefore, program results are not accurately reported.

Rockland BOCES officials agree that outcomes and postsecondary plans for students receiving other than special class services were not reported. They state that their services are itinerant in nature and the home school district records maintain the outcome and postsecondary data for students receiving other than special class services. Rockland BOCES respectfully requests that the Department review this requirement in view of the practicalities involved and the responsibilities that are positioned at the district level. This request will be forwarded to appropriate Department staff.

Recommendations

1. Ensure that the Rockland BOCES Report Card is distributed to local newspapers as required.
2. Ensure that documentation to support the Report Card data is maintained.

3. Ensure that required data are collected, maintained, and reported for outcomes and postsecondary plans for students receiving other than special class services.

Comments of Rockland BOCES Officials

Rockland BOCES officials concur with these recommendations.

Chapter 602 Report Data

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 report is also provided to all school districts and BOCES.

Tuition Rates

The data collection form for the Chapter 602 Report requires BOCES to report tuition rates per pupil for several programs. Instructions for the data collection form state that any refunds or surplus should be subtracted before calculating the tuition rate.

Rockland BOCES did not calculate tuition rates in accordance with the data collection form instructions. Generally, Rockland BOCES calculated tuition rates by determining the net cost of each program (as reported on the SA-111 report) and dividing that by the number of FTEs (full-time equivalent students). The cost per FTE was reported as the tuition rate for the program on the data collection forms.

Rockland BOCES officials agree that the tuition rates were not reported in accordance with the data collection form instructions. They stated, however, that the annual financial report was used as a logical basis and they will abide by current and clear data collection form instructions.

Rockland BOCES officials request that the Department align all requests for data to have the same reporting out criteria. Now, BOCES are required to file multiple financial reports that use differing bases.

Recommendation

4. Ensure that tuition rates for the Chapter 602 Report are calculated in accordance with data collection form instructions.

Comments of Rockland BOCES Officials

Rockland BOCES officials concur with this recommendation.

Employment Preparation Education

Rockland BOCES operates an 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.

Rockland BOCES received a total of \$1,348,592 in EPE aid for the period July 1, 1997 through June 30, 1998, based on reported contact hours. The audit found that Rockland BOCES needs to improve its system for identifying, documenting and accumulating certain EPE contact hours.

Education Law Section 3602(24) 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 Rockland BOCES must refund the larger of revenues disallowed or expenditures disallowed, but not both. The audit report will be used by the Department to adjust future aid received by Rockland BOCES.

The audit found that Rockland BOCES could not adequately document contact hours for counseling and case management (43,772) and intake/assessment (12,526), overstated contact hours due to clerical errors (59,798), and underclaimed contact hours that were eligible for aid (4,331). The total net contact hours ineligible for State aid amounts to 111,765, which equates to \$282,765 in EPE aid (see Schedule 1).

Intake/Assessment Contact Hours

According to an October 1995 memo sent from the Department to all BOCES District Superintendents, career counseling and evaluation and intake/assessment hours are eligible for EPE aid provided that they are conducted by a

teacher. Also, 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.

Rockland BOCES recorded 12 contact hours for each new EPE-eligible student. These hours purportedly represented contact with the student by professional staff during intake, assessment and orientation processes. However, Rockland BOCES did not have a system to clearly document intake and assessment contact hours by a teacher.

Rockland BOCES claimed 26,034 contact hours for intake, assessment and orientation. Their summary records could not document these contact hours. A sample of 30 students was provided to Rockland BOCES officials who reviewed the folders and found 186.75 eligible hours (out of 360) that could be claimed. Rockland BOCES proposed, and the audit accepted, a projection based on this sample of 13,508 eligible contact hours. This will reduce the number of questioned hours from 26,034 to 12,526.

Counseling/Case Management Contact Hours

As mentioned above, the 1995 memo states that counseling hours must be provided by a teacher and be clearly documented. The length of each class is recorded in Rockland BOCES' EPE database and the student's monthly attendance is entered for the number of classes attended. Counseling/case management hours are entered for each month a student attends a class by adding one to the number of classes attended. For example, if a student attended class seven times in one month, Rockland BOCES would enter eight into the database (seven hours for classes attended plus one hour for counseling/case management).

Rockland BOCES could not document that monthly counseling/case management hours actually occurred and the Supervisor for Adult Education agreed that they have no support for these hours. Verifying the precise number of counseling/case management hours claimed would have been a monumental task given the large number of students and classes. As a result, the audit estimated the number of hours using a conservative methodology that used the following four steps.

First, the number of classes attended for each student was determined by dividing the hours claimed by the length of the class per the database. Second, a “standard” number of classes for each course was established based on the class schedule. For example, the “standard” for a class meeting once a week would be five, which represents the four weeks in the typical month plus one for the counseling/case management hours claimed. Third, the number of classes attended for each student was divided by the “standard” number of classes for each course to estimate the number of months attended. Fourth, the estimated number of months attended was multiplied by the actual class length to estimate the number of counseling/case management hours claimed. The calculation disallowed 43,771.5 hours as undocumented.

Rockland BOCES wants to reduce the number of questioned hours to 13,579.5. They propose estimating the number of group counseling hours and multiplying it by an average group size. However, without student names and dates of contact, the audit has no basis recognizing these estimated hours for EPE aid.

Overstated Hours

The EPE regulations define a contact hour as 60 minutes of instruction by a certified teacher. Many class lengths were erroneously recorded in the database. For example, a 3-hour class was recorded as a 3.5-hour class. Therefore, the database overstated contact hours for each student by one-half hour for each class attended. The audit reviewed a printout of class information for each class and identified those that contained errors related to class length. Contact hours were then recalculated using the correct class length. This recalculation produced 59,798 overstated contact hours.

Underclaimed Hours

Data that are sent to the Department, especially to claim aid, should be accurate. Rockland BOCES did not ensure that total hours reported on Forms SA-160.1 and SA-160.2 reconciled with their summary attendance records. As a result, they underclaimed 4,331 contact hours eligible for EPE aid.

The audit found that Rockland BOCES did not have an adequate system to document and report intake/assessment and counseling/case management contact hours. In addition, Rockland BOCES failed to prevent and detect clerical errors entered into the contact hour database. As a result, Rockland BOCES overstated contact hours by 111,765 which, when multiplied by the EPE rate (\$2.53/hour), equates to an overpayment of \$282,765 (see Schedule 1) in EPE aid.

Recommendations

5. Establish a system to document intake/assessment and counseling/case management contact hours.
6. Ensure that contact hours claimed for EPE aid are accurate and documented, and reconcile summary attendance records to reported contact hours.

Comments of Rockland BOCES Officials

Rockland BOCES officials concur with these recommendations.

Opportunities to Improve Management Processes

Management is responsible for establishing effective management processes or controls. In its broadest context, management controls include the plan of the organization, methods, and procedures adopted by management to ensure that its goals are met. These processes include such areas as planning, organizing, directing, and controlling program operations. The audit reviewed several processes and found opportunities for improvement in the areas of hiring of retirees and the policy on awards and acknowledgements.

Hiring of Retirees

The Teachers' Retirement System (TRS) Employer Manual (Manual) cautions participating agencies to be familiar with the information in the Manual and with other retirement systems' information before hiring a retired public employee since the retiree's pension could be negatively affected.

The Manual further addresses the issue of consultants or independent contractors by requesting their participants to forward all consulting agreements to them for review prior to commencement of services. TRS cautions that improper classification could result in substantial penalties to the retired members if they exceed the earnings limitations. The following documentation should be provided prior to the commencement of services:

- A statement describing the specific project, including duties and responsibilities.
- The name and title of the person or persons to whom the independent contractor will report.
- A copy of the contract.
- A copy of the board minutes approving the contract.
- A statement as to how payment will be made, i.e., on the regular payroll or by voucher with no withholding.

Rockland BOCES employed a few retirees as consultants; however, they provided no documentation that the consultant agreements were sent to the TRS for review, as required. Retiree pension benefits could be negatively affected if the consultant agreements do not meet the requirements of the TRS.

Rockland BOCES officials agree that consultant agreements should be sent to the TRS for review prior to commencement of services. They state the process for hiring retirees as consultants will be reviewed with divisional directors, and the central administrative offices will verify and process the requisite documentation.

Policy on Awards and Acknowledgments

Article 8 of the New York State Constitution states that no school district shall give or loan money or property in aid of any individual. Judicial Decision of the Commissioner of Education, Number 12,682, reiterated this point in a case dealing with a contribution by a school district in memory of a parent of a school district employee. The decision concluded “While the respondent’s sentiment in making the contribution is laudable, such condolences are appropriately made from the personal funds of school district employees if they so desire. The use of public funds for such purposes is prohibited.”

Rockland BOCES’ policy #8240 concerning awards and acknowledgments states “the Board authorizes up to \$140 to expend for flowers or other appropriate gifts when serious illness or loss occurs.” Expenses incurred under the provisions of this policy are prohibited by the State Constitution and the Commissioner’s Decision, Number 12,682.

Rockland BOCES officials agree that gifts of public funds are prohibited. They are in the process of reviewing all of its board policies.

Recommendations

7. Ensure that consultant agreements are sent to the TRS for review prior to commencement of services.
8. Ensure that gifts are not purchased with public funds.

Comments of Rockland BOCES Officials

Rockland BOCES officials concur with these recommendations.

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 Rockland BOCES' Instructional Services Division to these questions.

Questions 1 and 2

What data do you collect and how do you use the data to help component schools increase their performance and student outcomes within your supervisory district? What specific data do you use? Where do you obtain the data? Are there any other data you wish you had?

Rockland BOCES' Response

Data Collection by Rockland BOCES:

- “Rockland County School Districts’ results on New York State Assessments on the Elementary, (English/Language Arts (ELA) Grade 4, Mathematics Grade 4), Middle (English/Language Arts Grade 8, Mathematics Grade 8) and High School levels (English and Mathematics Regents)
- Rockland County School Districts’ Report Cards
- Rockland County School Districts’ Comprehensive Information Reports
- Rockland County School Districts Data Analysis Manual (prepared by the Rockland BOCES Instructional Services Division)
- Rockland County School Districts’ Intervention Data”

Data Usage by Rockland BOCES:

“The assessment data that is collected by the Rockland BOCES’ Instructional Services Division form the basis of our professional staff development programs. Data is analyzed by the Instructional Services Division. Specific targeted staff development programs are planned based on the local needs of the districts served.

Assisting Rockland Districts in improving performance: Staff members of the Rockland BOCES Instructional Services Division are trained in the development and facilitation of Comprehensive District Educational Planning (CDEP), and Professional Development Planning (PDP). Our facilitators assist Rockland districts in analyzing their assessment data in order to determine "root causes" regarding their performance needs. Analysis and disaggregation of data is an essential factor in determining root causes and developing a CDEP and PDP. At the present time, Instructional Services Division staff are assisting and facilitating the CDEP and PDP process for the East Ramapo and Clarkstown Central School Districts, and Rockland BOCES.

Assisting Rockland Districts in improving student outcomes: Rockland school districts' assessment data is analyzed and disaggregated. As a result of the administration of the Grade 4 ELA assessment, it may be shown that students in many of our districts are having difficulty achieving New York State ELA Standard 3 (students will read, write, listen and speak for critical analysis). Targeted staff development programs that address this standard are then offered to Rockland County educators in order to improve student outcomes. As of May 2000, the Instructional Services Division has offered 75 days of targeted professional staff."

Data needs of the Instructional Services Division:

"Data results on New York State assessments often are not returned to school districts and BOCES in a timely fashion: (i.e.: Administration of Grade 8 ELA in May, results not reported back to districts and BOCES until November of following year).

Many of the New York State assessments are not administered to students until late spring of the school year. Again, analysis of results is not returned until the fall of the following school year. This makes it difficult for educators to make data based decisions for the following school year i.e.: placements, support help, special courses, and summer curriculum/teacher programs.

The New York State Education Department has provided all districts with comprehensive reports regarding student

results on Grade 4 and 8 ELA and Mathematics assessments. New York school districts do not receive this type of analysis for the high school Regents examinations. In order to make data informed decisions regarding professional staff development and raising student achievement, it is important that districts receive similar data concerning Regents examinations as provided for elementary and middle school assessments.”

Question 3

What data do you collect and how do you use them to improve BOCES student outcomes? What specific data do you use? Where do you obtain the data? Are there any other data you wish you had?

Rockland BOCES’ Response

Data Collected:

“The Special Education and Occupational/Alternative Education Divisions of the Rockland County BOCES collects assessment data concerning their students’ outcomes on local as well as New York State assessments.”

Utilization of Data Collected:

“The Special Education and Occupational/Alternative Education Divisions of Rockland County BOCES analyzes student assessment data for their students. As a result of this data analysis, Rockland BOCES’ Special Education educators participate in targeted professional staff opportunities offered through the Instructional Services Division.”

Question 4

How would you like to see the BOCES Report Cards changed, if possible? Do you think it fairly and accurately represents your BOCES’ performance?

Rockland BOCES' Response

BOCES Report Cards:

“The BOCES Report Card, in current form, provides an overview of the number of districts and professional staff that participate in our many service offerings. It also reports the number of students who received high school diplomas, GEDs, returned to a school district program, and remained in the BOCES program.

The BOCES Report Card includes quantitative data concerning professional staff development, enrollment in, and completion of BOCES programs. It does not provide information regarding BOCES student performance on local (i.e., Stanford Diagnostic Assessment) as well as New York State assessments (i.e., Grade 4, 8 ELA assessments, Regents examinations). Encompassing yearly assessment information would help BOCES administrators make informed decisions regarding the impact of curriculum methodologies and professional staff development opportunities on the students that they serve.”

Question 5

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

Rockland BOCES' Response

The Chapter 602 Report, the Statewide Uniform Cost report and the Local Cost Report all require an extensive amount of time and effort to complete. One report requires the inclusion of related service costs, while another report requires that related service costs be costed out separately. The benefit of this multiple reporting for the same service is not apparent.

The reports do not take into consideration regional differences. The reports do not identify the specific data elements costed out to each program. Making comparisons is difficult if not impossible. Also, if a small program does employ a senior instructional staff member, the cost per FTE may appear to be exorbitant in comparison to another

BOCES who has hired instructional staff member who does not have prior teaching experience.

We do not find the data to be very useful and perhaps that is because so many different reports are requested of the same program.

The “financial” snapshot” is not comprehensive, nor does it provide clarity.

Independently, we do analyze costs of individual programs and staffing requirements to assure quality and cost effectiveness.

It would be beneficial to have one clear and concise report using consistent information.

Follow Up -Recommendation Implementation Plan

On August 4, 1997, the Office of Audit Services issued a final report on management practices, records and documentation related to selected areas of Rockland BOCES. The report contained 36 recommendations to improve operations. Rockland BOCES submitted a *Recommendation Implementation Plan* for each recommendation on January 15, 1998.

Rockland BOCES successfully implemented or otherwise satisfied 27 recommendations. Eight recommendations were partially implemented and one recommendation was not implemented. Rockland BOCES is reviewing and updating its policies related to many of the partially implemented recommendations.

Recommendation 1: Improve procedures to ensure that O & M transfers are made accurately and consistently.

Implementation Action(s):

In the current fiscal year, July 1, 1997 - June 30, 1998, original budget appropriations for O & M are being recorded from a central O & M budget to sub-budgets for each of the actual building sites. Salary expenses will be recorded from the central budget to each of these sub-budgets. Newly issued purchase orders are being charged to the respective site for which the expense is to be incurred.

For each of the building sites, small budgetary allocations were established in the original budget for building repairs. As these allocations are exhausted, additional transfers will be made. Inter-budget transfer requests will be made for repairs costing in excess of \$500 for supplies. The program(s) requesting the repair will be charged. The effective date of this process is January 2, 1998. Please see attached work order authorization letter that is being piloted.

Prior to beginning costly repairs at any site, the ability of responsible programs to pay for those repairs will be assessed.

Staff is being trained in these areas. This is a new concept to most employees and the training curve has been slow, however progress is being made and is expected to continue.

These processes will be refined throughout the current fiscal year. Refinements will continue as the 1998-99 budget is developed.

Implementation Status – Fully Implemented

Recommendation 2: Improve procedures to ensure that documentation is retained to support allocations and transfers.

Implementation Action(s)

In the current fiscal year, 1997-98, supporting documentation is being attached to budget transfers as programs increase their purchase of services from other programs. An example of this would be as expenses are incurred for field trips by special education programs; a charge to the program will be made along with a credit to the transportation co-ser providing the service. The Transportation Department does track trips by day. In the past, transfers were made at year-end, rather than periodically during the year.

This process began during the fiscal year and will continue to be refined. As stated in the response to recommendation No. 1, the budget appropriations and expenses are being segregated by sub-budget for O&M. Transfers for repairs in excess of \$500 will be made upon the exhaustion of initial budget appropriations.

Implementation Status – Fully Implemented

Recommendation 3: Monitor school lunch subsidy amounts and, if necessary determine whether steps can be taken to make the program more self-sufficient.

Implementation Action(s)

The lunch segment of the school lunch program was provided by a component school district commencing in fiscal 1996-97. The BOCES retained the services of its school lunch supervisor and continued to employ individuals to serve lunch. The BOCES has negotiated with the component district and the union (CSEA) to have the servers employed directly by the district. This arrangement will allow the district to exercise direct supervision and training for the servers. In addition, the position of school lunch supervisor has been eliminated, thus reducing costs. The district will provide supervision of production and serving of lunches with the BOCES paying a percentage of the supervisor's salary. This arrangement will be effective as of January 15, 1998.

The BOCES has also negotiated with the district to reinstitute the breakfast segment of the program. The BOCES had previously received a waiver that permitted breakfast not to be served. Since a high percentage of the student body is eligible for free or reduced meals, it is incumbent on the BOCES to seek a cost effective way to provide both breakfast and lunch. Serving breakfast will increase costs. The subsidy amounts should cover most of the costs.

Implementation Status – Fully Implemented

Recommendation 4: Include all expenditures related to the public information specialist in the next administrative budget.

Implementation Action(s)

The responsibilities of this position are currently under review. In the event the individual will be assigned duties other than public information, expenditures will be allocated to the

appropriate programs. A charge will be made to the Administrative Budget for the FTE allocation for Public Information duties.

Implementation Status – Fully Implemented

Recommendation 5: Improve procedures to ensure that expenditures related to administration are properly included in the administrative budget.

Implementation Action(s)

Salaries, related fringe benefits, inter-budget charges and purchase orders will be reviewed by business office staff and members of the Cabinet (District Superintendent and Assistant Superintendents).

Implementation Status – Fully Implemented

Recommendation 6: Establish a policy and process that addresses necessary and reasonable expenditures for meals and lodging for conferences.

Implementation Action(s)

The BOCES has developed several drafts of a policy(s) for expenditures incurred related to conferences. Reasonable limits will be set for meal allowances.

The BOCES board will review these drafts and adopt policies that provide for accountability and ability to function effectively.

Implementation Status – Partially Implemented

Auditor Comments: No specific limits were set for meals or lodging.

Recommendation 7: Improve documentation that substantiates travel, conferences and working lunch expenditures.

Implementation Action(s)

Receipts will provide documentation for expenditures for travel, conferences and working lunches. The administrative regulations for the new Expense Reimbursement Policy will stipulate the detail required for hotel charges and other such expenses.

Reimbursement for working lunches/meals will be based on the necessity for those expenditures. Employee will be required to disclose nature of work.

Implementation Status – Partially Implemented

Auditor Comments: A review of a sample of claims noted instances where claims were paid without receipts. In addition, the business purpose of toll expenses incurred using the New York State Thruway's EZ-Pass system is not clearly documented. In addition, claims for certain working lunches/meals are processed without a list of persons attending or a description of the topics discussed.

Recommendation 8: Improve procedures to ensure that only actual and necessary conference and travel expenditures are paid.

Implementation Action(s)

The request to attend conference form will include all estimated expenses and will require approval by the Appropriate Assistant Superintendent prior to an employee attending a conference. In the unique circumstance that an employee is required to attend a conference prior to receiving approval, the reasons will be documented by the employee. At its regular business meeting each month, the BOCES board approves all conferences.

Estimated expenses will be carefully reviewed by the appropriate Assistant Superintendent. Any additional expenses incurred will require approval by the appropriate Assistant Superintendent prior to reimbursement being made.

Definitions of adequate types of receipts will be provided to accounts payable staff.

Implementation Status – Partially Implemented

Auditor Comments: A review of a sample of claims noted instances where claims were paid without receipts.

Recommendation 9: Establish a procedure to require documentation justifying overnight expenditures prior or subsequent to a conference in advance of the conference.

Implementation Action(s)

This procedure will be included in the regulations for the Expense Reimbursement Policy. Cost comparisons will be required to justify additional overnight stays.

In the event an employee chooses to remain at the conference site for additional days that will be spent conducting personal activities, the Expense Reimbursement Policy will define travel expense that will be borne by the employee.

Implementation Status – Fully Implemented

Recommendation 10: Improve procedures to ensure that only conference expenditures related to employees or board members are reimbursed.

Implementation Action(s)

Relevant policies and administrative guidelines will define reimbursable expenses.

The District Superintendent will review and approve all expenses for Board members prior to reimbursement. The appropriate Assistant Superintendent will approve all expenses for employees prior to reimbursement.

Accounts payable staff will be trained to carefully review all receipts prior to issuing payment. The Internal Claims Auditor will carefully review all documentation prior to approval.

Implementation Status – Partial Implemented

Auditor Comments: - A review of a sample of claims noted instances where claims were paid without receipts.

Recommendation 11: Continue the current practice of conducting board retreats at Rockland BOCES facilities.

Implementation Action(s)

Board retreats will continue to be conducted at Rockland BOCES or local facilities.

Implementation Status – Fully Implemented

Recommendation 12: Obtain reimbursement for personal lodging expenditures (\$218) and personal expenditures (\$770).

Implementation Action(s)

Of the total amount cited, \$936.21 traced to individuals for reimbursement.

Each of the individuals responsible for repayment has been contacted in writing. To date, \$555.87 has been collected.

The former District Superintendent, Dr. Glen Everhardt, declined reimbursement in the amount of \$215.00 based on the contract language related to his employment.

An additional attempt will be made to obtain reimbursement in the amount of \$165.34 by contacting the individual concerned in writing. Legal action will not be taken due to costs that would be incurred.

Implementation Status - Partially Implemented

Auditor Comments: - Although Rockland BOCES made a good faith effort to collect the funds, not all funds were reimbursed.

Recommendation 13: Improve procedures to ensure that reimbursement of expenditures is done consistently with Rockland BOCES policies and General Municipal Law Section 77(b).

Implementation Action(s)

Concurrent with Board approval of an Expense Reimbursement Policy, regulations will be adopted to administer the policy.

Appropriate forms are in the process of being developed and piloted.

Accounts payable staff and Internal Claims Auditor will be trained so that payments made will be consistent with policy guidelines.

Implementation Status - Partially Implemented

Auditor Comments: - As noted above, review of a sample of claims noted instances where claims were paid without receipts.

Recommendation 14: Monitor working lunch expenditures to ensure that excessive expenditures are not incurred and that they are within OSC guidelines.

Implementation Action(s)

Criteria for working lunches will be defined in the regulations for the Expense Reimbursement Policy.

The appropriate Assistant Superintendent or Director/Designee will carefully review employee expenses prior to approving for processing.

Implementation Status - Partially Implemented

Auditor Comments: - Claims for certain working lunches/meals are processed without a list of persons attending or a description of the topics discussed.

Recommendation 15: Ensure that BOCES aid is claimed only for eligible expenditures.

Implementation Action(s)

Prior to submitting the 1997-98 BOCES State Aid Claim for expenditures incurred in 1996-97, appropriate State Education Department reports, (i.e. PAD #10), were reviewed to determine the aid status of programs and categories of unapproved expenditures.

Deductions for Unapproved Services, such as Athletic Officials were made based upon available documentation.

The Assistant Superintendent for Business will work closely with the SED Office of Management Services to review co-ser guidelines and ensure programmatic and fiscal compliance.

Implementation Status - Fully Implemented

Recommendation 16: Review vehicle maintenance parts inventory and determine whether steps can be taken to reduce the amount of inventory on hand.

Implementation Action(s)

Contracts with vendors for new purchases have been suspended. Existing parts inventory is currently being used to repair equipment.

In collaboration with the Southern Westchester BOCES Transportation Department, software packages are being reviewed to assist in maintaining inventory, usage and billing. It is anticipated that an appropriate package will be selected prior to fiscal year end.

The existing inventory will be reviewed by the Transportation Supervisor and a determination will be made as to whether unnecessary parts can be sold to another service provider.

Implementation Status - Fully Implemented

Recommendation 17: Establish a procedure to ensure that recorded inventory is accurate.

Implementation Action(s)

After a software program is selected to maintain the status of inventory for parts, a physical inventory will be undertaken and data entered into the new system. At least once a year thereafter, a physical inventory will be taken and compared to computerized records. The reasons for significant deviations will be documented and a course of action identified to reduce the margin of error.

Implementation Status - Partially Implemented

Auditor Comments: - Rockland BOCES does not perform a comparison of physical inventory with perpetual inventory records.

BOCES Comments: We have implemented a software program and is entering inventory data for parts. We did create an Excel worksheet for supplies and compared that to an actual physical inventory.

Recommendation 18: Identify unneeded tools and equipment and develop a plan for obtaining the maximum benefit out of these items.

Implementation Action(s)

A physical inventory will be undertaken to identify and document all tools. An estimated life span will be assigned for each item. The type and number of spare tools will be delineated so that in the event a tool is broken or lost, work can continue without interruption.

In the event it is determined that there are some tools which will not be used within a reasonable time span, the providing vendor will be contacted to ascertain if a credit for the return of those items can be obtained.

Implementation Status - Not Implemented

Auditor Comments: - Rockland BOCES did not document that unneeded tools and equipment were identified.

BOCES Comments: We are currently taking a physical inventory of all tools.

The inventory of tools is maintained in a secured, locked location.

Previously, we contacted a vendor to seek a credit for tools identified in the previous audit and that were not placed into use. The vendor indicated that the tools could not be returned. Since that time, we have put some tools into use and have identified other tools that could be used in or automotive program. An inter-budget charge to the automotive program, for these items, will be processed. We are attaching an updated worksheet to identify these items.

We will continue to place these tools into use. This is more cost-effective approach than to attempt to sell these items in a bid situation.

Recommendation 19: Establish a procedure to ensure that all expenditures related to transportation co-sers are properly recorded in the correct co-ser.

Implementation Action(s)

The transportation department does maintain a record of all repairs made to buses. Periodically during the year, inter-budget transfers will be made to charge these costs to appropriate programs.

The recording process for fueling vehicles will be reviewed and records maintained by vehicle so that inter-budget charges can be made.

Implementation Status - Fully Implemented

Recommendation 20: Establish procedures to ensure that EPE expenditures are accurately identified, segregated and accumulated.

Implementation Action(s)

Salaries and related fringe benefits will be allocated directly to the EPE program. In the event supplies ordered on one purchase order for several programs, including EPE, the expenses will be allocated directly on the purchase order. All expenditures will be reviewed for accuracy prior to fiscal year-end.

Implementation Status - Fully Implemented

Recommendation 21: Improve procedures to ensure that only EPE program purposes are claimed for aid.

Implementation Action(s)

The review of salaries, fringe benefits and other expenditures will result in accurate amounts to claim for aid.

Implementation Status - Fully Implemented

Recommendation 22: Improve procedures to ensure budget adjustments are made in a timely manner.

Implementation Action(s)

Budget transfers are submitted on an as needed basis by department heads. These transfers are processed on a daily basis. In the majority of cases, prior to the issuance of purchase orders, budget transfers are made to appropriate line items.

Supervisors are being made aware that it is improper to incur overtime costs in excess of budgeted amounts. As a result of these actions, overtime has been reduced in some areas.

Department heads are being instructed in the area related to recording increased purchases of services between programs. Timely reporting of these activities will result in the recording of inter-budget charges and credits as they occur, rather than at year-end as has been the past practice.

New software is being investigated that will provide a billing/accounts receivable system and projected revenues. Currently systems in place are manual. This results in excessive staff time to maintain and presents difficulty in determining accurate revenues during the year.

Implementation Status - Fully Implemented

Recommendation 23: Improve the budget process to ensure that the initial budget incorporates operational plans.

Implementation Action(s)

Traditionally, the Rockland County BOCES prepared its budgets based on actual service requests from component districts. In many instances, these requests were low as compared to actual participation.

In preparing for the new year (1998-99) budget cycle, meetings have been held with district personnel to discuss the level of participation that districts are committing to in the service requests provided. District representatives have indicated that in many instances, amounts stated in service requests have been low since the district does not want to pay for more than they would actually use. Districts are apprehensive in that if they indicate a higher amount, and are unable to use that amount that they will be billed that amount.

Service requests and historical trends will be reviewed and analyzed in preparing the 1998-99 budget. A conservative perspective will be utilized in preparing the budget since there is the potential that prior historical trends will not continue. If participation is over-estimated, this could result in the BOCES incurring expenses for which there is insufficient revenue.

There are only nine component districts in the Rockland County BOCES, one of which is a special act district. A major change in participation by any one of these districts would have a dramatic impact on the BOCES.

In those programs, such as transportation, where a high budget estimate based on historical trends, could result in a line item for a bus purchase, it would be deemed prudent to budget using the historical information. In the event revenue does not materialize, the bus purchase would be eliminated. In special education programs, where the major portion of the budget is for salaries and related fringe benefits, there is risk in estimating greatly beyond district service requests. Employees would have to be paid for a period of time, according to their contract, even though there would not be sufficient students to instruct.

Implementation Status - Fully Implemented

Recommendation 24: Budget overtime separately and closely monitor the amount used.

Implementation Action(s)

Budget allocations for overtime were made for fiscal 1997-98. In some programs, overtime incurred to date has been in excess of original appropriations. Department heads are being requested to review the need for overtime and make budget transfers on a timely basis.

The existing contract with the CSEA expires June 30, 1998. In negotiating a new contract, attempts will be made to incorporate alternative work schedules. If successful, this will result in increased coverage and should also reduce overtime.

A consulting firm has been engaged to review the operations of the Buildings and Grounds Department. Their review and recommendations, when implemented, related to work assignments, scheduling and overtime should result in cost savings.

Implementation Status Fully Implemented

Recommendation 25: Improve purchasing procedures to ensure compliance with competitive bidding statutes.

Implementation Action(s)

The existing purchasing policy is currently under review. Forms are being developed to formalize the documenting of telephone quotes.

Procurement of professional services is not required to be competitively bid under existing General Municipal Law. Consideration will be given to including a requirement for Board approval of professional services costing in excess of a specified amount.

Implementation Status - Fully Implemented

Recommendation 26: Establish a procedure to ensure that adequate documentation is retained of actions taken in connection with purchases not required to be bid.

Implementation Action(s)

As stated in implementation plan No. 25, forms are being developed to formalize the documentation of telephone quotes. Telephone and written quotes will be maintained and attached to copies of purchase orders.

Training will be provided to Business Office staff and divisional staff.

Implementation Status – Fully Implemented

Recommendation 27: Revise Rockland BOCES purchasing policy to ensure that the policy complies with statutory requirements.

Implementation Action(s)

The existing purchasing policy is under review to ensure compliance with statutory requirements.

Implementation Status - Fully Implemented

Recommendation 28: Consider reviewing Rockland BOCES purchasing policy to determine if the policy effectively meets current needs.

Implementation Action(s)

The existing Purchasing Policy is under review.

Implementation Status - Fully Implemented

Recommendation 29: Improve procedures to ensure that confirming purchase orders are limited to emergency situations.

Implementation Action(s)

To reduce the numbers of confirming purchase orders, Letters of Authority (open purchase orders) have been issued in those areas where it is cost effective in terms of dollars and time.

Training is being provided to divisional staff in the use of blanket purchase orders. Training will be provided to divisional staff related to the purchasing policy and procedures.

Implementation Status – Fully Implemented

Recommendation 30: Establish a procedure to ensure that refunds of expenditures are properly recorded.

Implementation Action(s)

In those instances where a refund is to be applied to expenditures, both the subsidiary ledger and the control account are credited and in balance.

Implementation Status – Fully Implemented

Recommendation 31: Establish a system to monitor the reasons for lost purchase discounts.

Implementation Action(s)

Presently, the procedures utilized in the accounts payable are under review with the intent of reducing unnecessary activities without compromising the integrity of the internal control structure. It is anticipated that activities will be streamlined and result in prompt payment to vendors. Divisional staff have been contacted and advised to submit the receiving copy of the purchase order to accounts payable so that payment can be made on a timely basis. Divisional staff will continue to be contacted by accounts payable staff.

Staffing requirements will impact the breadth of a system to monitor lost discounts along with related cost offsets.

Implementation Status – Fully Implemented

Recommendation 32: Establish a policy regarding personal long distance and cellular phone calls.

Implementation Action(s)

A policy has been established regarding the use of cellular phone calls. A policy on personal long distance telephone calls will be developed.

Implementation Status – Fully Implemented

Recommendation 33: Establish and implement a procedure to ensure that the phone policy is adhered to.

Implementation Action(s)

The bills for cellular phone use are reviewed for personal phone calls by the accounts payable staff. Users have been contacted to secure reimbursement for personal calls.

Charges for long distance calls made from regular telephones have been reviewed by business office staff. Identifying the user is extremely difficult in that the current telephone system does not have the ability to define where a call was made from. A new phone system will be investigated and if funds are available, will be purchased.

Implementation Status – Fully Implemented

Recommendation 34: Periodically assess whether it is necessary for eight employees to have cellular phones.

Implementation Action(s)

The individuals currently assigned cellular phones meet the criteria established in the Board approved Cellular Phone Policy. The District Superintendent will review, at least annually, the necessity for each of the employees to have the use of a cellular phone.

Implementation Status – Fully Implemented

Recommendation 35: Establish and implement procedures to ensure compliance with IRS reporting requirements.

Implementation Action(s)

The Independent Auditors for the BOCES, Korn, Rosenbaum, Phillips & Jauntig LLP, calculated the amounts of personal use of BOCES vehicles. These amounts will be included in the employees W-2 Form for tax reporting purposes.

The calculations have been documented by the auditors and this evidence will be provided to the BOCES.

Implementation Status – Fully Implemented

Recommendation 36: Improve procedures to ensure that expenditures are accurately classified and documented.

Implementation Action(s)

The classification of expenses is reviewed prior to the issuance of a purchase order. The classification of an expense as a supply or as equipment is based on cost and life expectancy of the item.

Accounts payable staff is being trained in the area of identification of proper documentation. This training will continue. The Internal Claims auditor also needs additional training and this will be provided also.

Implementation Status – Fully Implemented

Rockland BOCES
 Schedule of Employment Preparation Education
 Allowable Contact Hours for the School Year
 July 1, 1997 through June 30, 1998

	<u>Hours</u>	<u>Aid</u>
Contact Hours reported per SA-160.1 and .2	533,040	\$1,348,592
Hours supported but not claimed	4,331	\$10,957
Clerical errors (length of class)	-59,798	\$(151,289)
Intake/assessment	-12,526	\$(31,691)
Counseling/case management	<u>-43,772</u>	<u>\$(110,742)</u>
Total adjustments *	-111,765	\$(282,765)
Total contact hours eligible for aid	421,275	\$1,065,827

* This amount will be withheld from future EPE payments.
 Note: Numbers are rounded to nearest whole number.

Rockland BOCES
Contributors to the Report

- Calvin Spring, Audit Manager
- William Lake, Associate Auditor (Auditor-in-Charge)

**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.

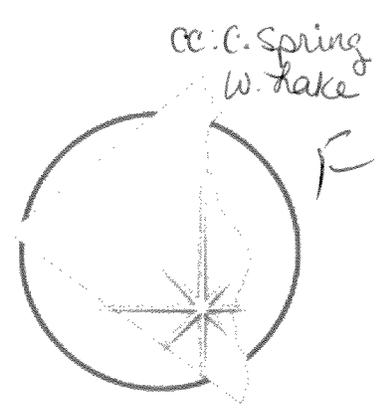
An audit report which recommends improvements in internal controls of administrative or financial systems, but has no material financial impact on the organization, will not be considered for an audit review proceeding.

ROCKLAND BOCES

BOARD OF COOPERATIVE EDUCATIONAL SERVICES

JAMES M. RYAN, Ed.D.
DISTRICT SUPERINTENDENT/
CHIEF EXECUTIVE OFFICER

65 PARROTT ROAD
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April 23, 2002

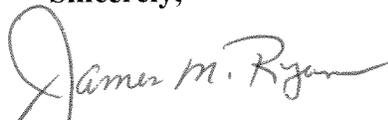
Mr. Daniel Tworek
New York State Education Department
Office of Audit Services
89 Washington Avenue
Room 524EB
Albany, NY 12234

Dear Mr. Tworek:

Enclosed please find the Rockland BOCES comments and responses to the Draft Audit Report dated December 10, 2001. We appreciate the professionalism of your staff in conducting this audit process.

If we can be of any further assistance, please feel to contact us.

Sincerely,


James M. Ryan, Ed.D.
District Superintendent

JMR:mc

RECEIVED
APR 29 2002
OFFICE OF
AUDIT SERVICES

Employment Preparation Education Comments and Recommendations

Intake/Assessment Counseling Hours

We accept the conclusion of the statistical sample identified for eligible contact hours for intake/assessment counseling.

Counseling/Case Management Contact Hours

It is difficult to assess the statistical extrapolation for determining counseling/case management contact hours without seeing the computations. The description of how this was arrived at in the audit report is not clear to us. According to our records, the amount of SED allowed counseling hours, 4228.50, was arrived at by one of the adult education supervisors. That number was arrived at by indicating the staff member and accounting for the number hours attributable to counseling EPE students. I have attached a copy of this documentation for your reference. These are counseling hours paid to staff members, they do not necessarily indicate that only one student was counseled at a time.

It does appear that the statistical extrapolation does not account for group hours; rather it appears that each hour considered was a contact hour with only one student.

In its stead, we offer the following:

The ROCKLAND BOCES records disclose the following information (the number of group hours indicated is based on supervisory staff observations, program delivery knowledge and divisional employee comments):

Name	Location	Date/Time	Allowable Hours	Group Hours	Group Size	Group Counseling Purpose
DeDivitis	BERC/SV	-----	280.17	-----	-----	
Kelly	BERC	Lunch hour after class	701.00	350	10-24	Employability Skills
Goldberg	BERC	After class	781.00	390	10-24	Employability Skills
Zabusky	BERC/SVHS /Kurtz	Lunch hour After class	634.23	507	18-24	Action for personal choice
Meara	Jail	1 hr/business hours	409.21	65	6-8	Action for personal choice
Georges	SVHS	1 hour before class	412.19	140	18-24	Action for personal choice
Mistele	BERC	After class/ Late afternoon	1010.70	210	10-24	Employability Skills
Totals			4,228.50	1,662		

We propose that at least an average group size be considered. Based on this, the data is as follows:

Name	Group Hours	Average Group Size	Contact Hours	Dollars
Kelly	350	17	5,950	15,053.50
Goldberg	390	17	6,630	16,773.90
Zabusky	507	21	10,647	26,936.91

Meara	65	7	455	1,151.15
Georges	140	21	2,940	7,438.20
Mistele	210	17	3,570	9,032.10
Totals	1,662		30,192	76,385.76

Audit Recommendations:

5. Establish a system to adequately document intake/assessment and counseling/case management hours.

Rockland BOCES Response:

The Director of Career/Adult Education has instituted data gathering and documenting procedures for intake/assessment and counseling/case management hours. We respectfully request that the audit team consider our proposal for estimating group counseling hours. In the event you may consider an alternative method for estimating group counseling hours, we welcome the opportunity to review that with your team. While we agree that the hours were not properly documented, that does not necessarily lead to a conclusion that no group counseling hours took place.

6. Ensure that contact hours claimed for EPE aid are accurate and documented, and reconcile summary attendance records to reported contact hours.

Rockland BOCES Response:

Contact hours claimed for EPE aid will be accurate and documented. Summary attendance records will be reconciled to reported contact hours.

Hiring of Retirees Comments and Recommendations

Audit Recommendation:

- 7. Ensure that consultant agreements are sent to the TRS for review prior to commencement of services.**

Rockland BOCES Response:

Although the TRS Manual requests that all consulting agreements be sent it for review prior to commencement of services this poses some logistical problems. It is extremely difficult for an organization to operate when it requires an administrator on an emergency basis. It would be beneficial for this BOCES and other districts if criteria could be developed for emergencies and a process for this kind of occurrence.

Operations could also be streamlined if the TRS would review the consultant materials prior to Board appointment and render a preliminary opinion. If the TRS deems the consultancy to be valid, and then a Board appointment would be made. This would eliminate the need for the Board to take action to approve a consultant contract and then take another action to nullify the first action in those instances where the TRS does not consider the consultancy to be valid.

Central administrative staff is presently reviewing the process for hiring retirees as consultants and will comply with the recommendation to the extent that operations are not compromised due to emergency situations.

Policy on Awards and Acknowledgments Comments and Recommendations

- 8. Ensure that gifts are not purchased with public funds.**

Rockland BOCES Response:

The Rockland BOCES is in the processing of reviewing all Board policies.

Data Collection and Use Comments and Recommendations

Rockland BOCES will comment on Question 5, which asked: What data would you like to see added, deleted, or modified if possible, in the Chapter 602 Report? Our response differs from that in the draft and is as follows:

The Chapter 602 Report, the Statewide Uniform Cost report and the Local Cost Report all require an extensive amount of time and effort to complete. One report requires the inclusion of related service costs, while another report requires that related service costs be costed out separately. The benefit of this multiple reporting for the same service is not apparent.

The reports do not take into consideration regional differences. The reports do not identify the specific data elements costed out to each program. Making comparisons is difficult if not impossible. Also, if a small program does employ a senior instructional staff member, the cost per FTE may appear to be exorbitant in comparison to another BOCES who has hired instructional staff member who does not have prior teaching experience.

We do not find the data to be very useful and perhaps that is because so many different reports are requested of the same program.

The “financial snapshot” is not comprehensive, nor does it provide clarity.

Independently, we do analyze costs of individual programs and staffing requirements to assure quality and cost effectiveness.

It would be beneficial to have one clear and concise report using consistent information.

Follow Up Recommendation Implementation Plan Comments and Recommendations

We are pleased that the audit team has determined that 27 of the original 36 recommendations identified in the audit dated August 4, 1997, for fiscal 1994-95, have been fully implemented.

Rockland BOCES Response to the remaining items:

Partially Implemented Recommendations No. 6, 7, 8, 10, 13, 14.

All these recommendations relate to an employee reimbursement policy. The Rockland BOCES is reviewing and updating all policies. This is a lengthy process in that research is requisite and allowance for time to review and enhance is prudent.

The accounts payable staff and the internal auditor have been instructed on proper documentation. Training will continue.

There will always be instances where judgment will need to be applied. For instance, we did not deny reimbursement to a Board member for a breakfast at a conference that was indicated to cost less than five dollars and the receipt had been lost.

Partially Implemented Recommendation No. 12

The Rockland BOCES has collected all monies that it has determined to be feasible. The legal costs required to collect the outstanding balance of \$165.24 would far exceed that amount. As Dr. Everhardt's contract permitted reimbursement for some expenses, a legal challenge would be expensive and we are not assured that we would be successful. Although we have not collected all the monies as indicated in the original report, the amount collected is all we can collect.

This recommendation has been implemented as fully as it can be.

Partially Implemented Recommendation No. 17

The Rockland BOCES has implemented a software program and is entering inventory data for parts. We did create an Excel worksheet for supplies and compared that to an actual physical inventory. Attached you will find a copy of that worksheet.

Not Implemented Recommendation No. 18

We are currently taking a physical inventory of all tools.

The inventory of tools is maintained in a secured, locked location.

Previously, we contacted a vendor to seek a credit for tools identified in the previous audit and that were not placed into use. The vendor indicated that the tools could not be returned. Since that time, we have put some tools into use and have identified other tools that could be used in our automotive program. An inter-budget charge to the automotive program, for these items, will be processed. We are attaching an updated worksheet to identify these items.

We will continue a program to place these tools into use. This is a more cost effective approach than to attempt to sell these items in a bid situation.

Rockland BOCES
Draft Audit
04/22/02

Report Card Comments and Recommendations:

- 1. Ensure that the Rockland BOCES Report Card is distributed to local newspapers as required.**

Rockland BOCES Response:

An employee has been designated as being responsible for transmitting the Report Card to the local newspapers. The district clerk verifies that the transmission has taken place. This procedure has been in place since the audit brought the requirement to our attention.

- 2. Ensure that documentation to support the Report Card data is maintained.**

Rockland BOCES Response:

Adult Education and Business Services:
The newly appointed director of Adult Education and Business Services has developed and implemented a system that will maintain the support documentation.

- 3. Ensure that required data are collected, maintained, and reported for outcomes and post-secondary plans for students receiving other than special class services.**

Rockland BOCES Response:

We agree that outcomes and postsecondary plans for students receiving other than special class services were not reported. We continue to contend that it is not feasible to maintain these records given the nature of the services. The services are itinerant in nature and the home district maintains the outcome and post secondary data for students receiving other than special class services.

We appreciate that your office will forward to appropriate Departmental Staff, our request, that the Department review this requirement in view of the practicalities involved and the responsibilities that are positioned at the district level.

Tuition Rates Comments and Recommendations:

We respectfully disagree with the comment that Rockland BOCES method for calculating tuition rates did not consider the impact of any refund/surplus and, therefore does not meet the requirements of the instructions.

We did utilize the information from the State Education Department SA-111 – BOCES Annual Financial Report. Form SA-111 reports final expenditures, which are net of refunds and surpluses. We have attached a schedule that compares our computations and data sources with those of the audit finding for your reference.

Form SA-111 takes into account only current year expenditures. Those expenditures include prior year encumbrances and exclude current year encumbrances. Over a two-year period, the effect of the encumbrances is incorporated into the expenditure level. This may mean that in one year the cost is lower and the subsequent year the cost is higher. This does not change costs, only the year in which they are reported.

Audit Recommendation:

4. Ensure that tuition rates for the Chapter 602 Report are calculated in accordance with data collection form instructions.

Rockland BOCES Response:

The Rockland BOCES will abide by current and clear data collection form instructions. We respectfully request that the current forms and instructions be reviewed and modified for consistency and clarity. The following is an example of confusing forms and instructions. There are selected programs that are required to be reported out in the Chapter 602 report. There is also a Statewide Report for the original budget and for the year-end; however, there are no instructions for year-end reporting. The instructions for reporting for Chapter 602 report differ from the reporting requirements for the Statewide Report. On the original Statewide Report, we are asked to report out on budget. Since there are no instructions for the final Statewide Report, it is unclear as to whether the term budget means total revenues or revenues net of refund or surplus.

It would be beneficial for all entities to have all the reports requested by State agencies have the same reporting out criteria. It does not appear logical for the annual financial report to have a different reporting out basis from the Cost Report. All BOCES are required to file multiple financial reports that utilize differing basis. Hence extensive time is spent on preparing multiple reports. That time could be better spent in addressing issues that may be identified in one report.

Tool Stock identified in the audit of fiscal 1994-95

Stock #	Description	Qty	Price	Amount	Inv. Date	Placed In use	Transfer To Auto Program
326TSW	1/2 DR SH/DP	1	177.40	177.40	08/10/94		
167ATMB	1/4 DR SET	1	642.53	642.53	08/10/94	642.53	
167ATMB	1/4 DR SET	1	419.59	419.59	08/03/94		
167ATMB	1/4 DR SET	1	661.91	661.91	06/28/95	661.91	
TM835	1/4 FLX HDL	2	40.46	80.92	07/26/95		
117TMM	1/4 IN DR SET	2	90.97	181.94	07/26/95		
AT200C	1/4 RACHET	3	120.00	360.00	07/26/95		
AT200C	1/4 RATCHET	2	71.05	142.10	08/10/94		
AT200C	1/4 RATCHET	2	71.05	142.10	08/10/94		
AT200C	1/4 RATCHET	3	104.00	312.00	07/26/95		
TML836	1/4 SLD RAT	2	30.06	60.12	07/26/95		
AT700E	3/8 AIR RAT	2	68.11	136.22	08/10/94		
AT700E	3/8 AIR RATCHET	3	92.95	278.85	07/26/95	278.85	
AT700E	3/8 AIR RATCHET	2	68.11	136.22	08/10/94	136.22	
AT700E	3/8 AIR RHT	3	107.25	321.75	07/26/95		
AT350	3/8 IMP WR	1	85.75	85.75	08/10/94		
AT350	3/8 IMP WR	2	88.45	176.90	07/26/95		
NDD1070AK	7P DRVR SET	3	53.78	161.34	06/28/95		
114TMPB	A SOCKET SET	2	76.05	152.10	07/26/95		
ESLD102	ACLD	1	196.50	196.50	08/26/95		
DEBS221P995V	AIR COMPRESSOR	1	430.71	430.71	08/03/94	430.71	
MT73760	AVR, TESTER CART BATTERY	1	2,322.00	2,322.00	06/28/95	2,322.00	
BC4200	BATT CHARGER	2	166.58	333.16	08/03/94	333.16	
BC4200	BATT CHARGER	1	174.93	174.93	06/28/95	174.93	
BC5500	BATT CHARGER	1	313.95	313.95	07/26/95		
THX117	BATTERY TEST	2	5.49	10.98	08/02/95	10.98	
THX117	BATTERY TEST	2	7.28	14.56	07/29/95		
VP20R	CHAIN WRENCH	2	20.48	40.96	07/26/95		
OEXS721	COMBO SET	1	524.81	524.81	07/26/95		
MT308KB	COMP GA SET	2	134.96	269.92	06/28/95	269.92	
MT308KB	COMP GA SET	2	97.47	194.94	07/26/95		
MT308KB	COMP GA SET	1	108.00	108.00	08/03/94		
MT308KB	COMP GA SET	1	70.56	70.56	08/10/94		
ET1165	CRDLS DR KIT	1	148.08	148.08	08/03/94		
AT153	CUT OFF TOOL	1	83.66	83.66	07/26/95	83.66	
YA2230	CUTTER PLASMA, INCL. TORCH	1	1,435.50	1,435.50	06/28/95	1,435.50	
MT586	DIGTL METER	1	341.96	341.96	06/28/95	341.96	
DB29A	DR BIT SET	2	46.62	93.24	08/03/94	93.24	
DB29A	DR BIT SET	4	47.55	190.20	06/28/95		
DB29A	DR BIT SET	2	47.55	95.10	07/26/95		
ET1210	DRILL	1	151.03	151.03	07/26/95		
212FY	D/HEX SET	1	43.10	43.10	08/10/94		
307IMDY	D/HEX SET	2	39.85	79.70	07/26/95		
208AFX	EXT SET	1	92.98	92.98	07/26/95		
208AFX	EXT SET	1	66.86	66.86	08/10/94		
305SX	EXT SET	2	49.56	99.12	06/28/95		
305SX	EXT SET	2	47.16	94.32	08/03/94		
SR40K	EXT SET	6	21.22	127.32	07/26/95		
FX36	EXTENSION	1	22.66	22.66	08/10/94		
FX36	EXTENSION	1	36.38	36.38	07/26/95		

Tool Stock identified in the audit of fiscal 1994-95

Stock #	Description	Qty	Price	Amount	Inv. Date	Placed In use	Transfer To Auto Program
SX10	EXTENSION	4	11.86	47.44	06/28/95		
SX10	EXTENSION	2	15.73	31.46	07/26/95		
SX10	EXTENSION	2	11.29	22.58	08/03/94		
SX10	EXTENSION	2	25.73	51.46	07/26/95		
SX10	EXTENSION	2	11.29	22.58	08/10/94		
SX10	EXTENSION	2	11.29	22.58	08/10/94		
SX2	EXTENSION	2	5.36	10.72	08/10/94		
SX2	EXTENSION	2	8.96	17.92	07/26/95		
SX20	EXTENSION	2	17.27	34.54	08/03/94		
SX20	EXTENSION	4	18.11	72.44	06/28/95		
SX5	EXTENSION	2	11.60	23.20	07/26/95		
SX5	EXTENSION	2	8.33	16.66	08/10/94		
106ATMX	EXTENSION ST	2	31.02	62.04	08/03/94		
106ATMX	EXTENSION ST	4	32.61	130.44	06/28/95		
E1025	EXTR SET	1	137.86	137.86	08/03/94		
E1025	EXTR SET	4	144.75	579.00	06/28/95		
EXD10	EXTR. SET	6	18.30	109.80	07/26/95		
ECF1B	FLASHLIGHT	6	5.40	32.40	07/26/95	32.40	
ECF1B	FLASHLIGHT	6	4.07	24.42	08/10/94	24.42	
FH0607	FLEX WR SET	1	126.79	126.79	06/28/95		
FH0607	FLEX WR SET	1	121.99	121.99	08/03/94		
BCG105	FLEX-HONE	1	30.00	30.00	06/28/95		
BCG105	FLEX-HONE	1	17.84	17.84	08/03/94		
BCG118	FLEX-HONE	1	19.31	19.31	08/03/94		
BCG118	FLEX-HONE	1	32.44	32.44	06/28/95		
BCG83	FLEX-HONE	1	23.84	23.84	06/28/95		
BCG83	FLEX-HONE	1	14.19	14.19	08/03/94		
BCG89	FLEX-HONE	1	15.12	15.12	08/03/94		
BCG89	FLEX-HONE	1	25.44	25.44	06/28/95		
BCG95	FLEX-HONE	1	27.32	27.32	06/28/95		
BCG95	FLEX-HONE	1	16.27	16.27	08/03/94		
MT3360	FUEL INJ KIT	1	298.35	298.35	08/03/94	298.35	
MT3360	FUEL INJ KIT	1	320.40	320.40	06/28/95	320.40	
AT415A	GRINDER	1	213.49	213.49	07/26/95	213.49	
BF604	HAMMER	2	29.90	59.80	07/26/95	59.80	
BF611	HAMMER	2	27.46	54.92	07/26/95		
BH102	HAMMER	1	35.47	35.47	07/26/95		
BP12B	HAMMER	2	9.56	19.12	07/26/95		
BP12B	HAMMER	2	6.86	13.72	08/10/94		
BP20B	HAMMER	2	10.92	21.84	07/26/95		
BP20B	HAMMER	3	7.84	23.52	08/10/94		
BP24B	HAMMER	2	8.33	16.66	08/10/94		
BP24B	HAMMER	2	11.60	23.20	07/26/95		
ET1600	HEAT GUN	2	49.59	99.18	07/26/95	99.18	
ET1600	HEAT GUN	1	49.59	49.59	08/10/94	49.59	
207FAMY	HEX DR SET	2	42.02	84.04	07/26/95		
208GFAY	HEX DR SET	2	36.65	73.30	08/10/94		
GAW1900A	HEX SET	1	8.23	8.23	08/03/94		
AW1015BHK	HEX WR SET	2	11.93	23.86	08/10/94		11.93
BAD5071	HMMR DRILL	2	179.25	358.50	06/28/95	358.50	

Tool Stock identified in the audit of fiscal 1994-95

Stock #	Description	Qty	Price	Amount	Inv. Date	Placed In use	Transfer To Auto Program
208PIT	IMP DR SET	2	95.29	190.58	07/26/95		
208PIT	IMP DR SET	1	70.93	70.93	08/10/94	70.93	
PIT3120AB	IMP DR SET	2	130.32	260.64	08/03/94	260.64	
PIT3120AB	IMP DR SET	2	132.57	265.14	06/28/95		
AT500D	IMP WR	4	68.11	272.44	06/28/95	272.44	
AT530	IMP WR	2	97.51	195.02	08/10/94	195.02	
AT530	IMP WR	4	97.51	390.04	08/10/94		
AT530	IMP WR	2	133.25	266.50	07/26/95		
PIT160	IMPACT DR	2	21.19	42.38	08/10/94		
AT300D	IMPACT WR	2	129.97	259.94	07/26/95		
AT500	IMPACT WRENCH	3	90.35	271.05	07/26/95		
YA642	JACK	2	275.28	550.56	07/26/95	550.56	
YA642	JACK	2	178.85	357.70	08/10/94	357.70	
YA642	JACK	2	207.52	415.04	06/28/95		
YA642	JACK	2	275.28	550.56	07/26/95		
HA1015B	LIGHT AIMMER	1	276.25	276.25	07/26/95		
ANS1928A	LOCKNUT WR	4	9.21	36.84	08/03/94		
CM6202	MICROMETER	1	48.81	48.81	08/03/94		
CM6203	MICROMETER	1	48.81	48.81	08/03/94		
OEXLM710B	MT WR SET	1	142.05	142.05	08/10/94		
MT185	MULTIMETER	1	143.96	143.96	06/28/95	143.96	
MT185	MULTIMETER	1	73.48	73.48	08/03/94	73.48	
AT180	NIBBLER	1	150.80	150.80	07/26/95	150.80	
AT180	NIBBLER	1	110.25	110.25	08/10/94		
AT180	NIBBLER	1	150.80	150.80	07/26/95		150.80
AT180	NIBBLER	2	150.80	301.60	07/26/95		301.60
KAM47RW	PLASTIC WELDER	1	1,597.20	1,597.20	06/29/95	1,597.20	
208CP	PLIER	2	10.89	21.78	07/26/95	21.78	
47CPO	PLIER	2	13.75	27.50	07/26/95	27.50	
47CPO	PLIER	2	10.09	20.18	08/10/94		
59HLP	PLIER	2	26.98	53.96	07/26/95		
87ACPO	PLIER	2	11.96	23.92	08/10/94		
87ACPO	PLIER	2	16.25	32.50	07/26/95		
96ACPO	PLIER	2	17.06	34.12	07/26/95		
96ACPO	PLIER	2	12.50	25.00	08/10/94		
96ACPO	PLIER	2	17.06	34.12	07/26/95		
CHN420	PLIER	2	10.92	21.84	07/26/95	21.84	
CHN420	PLIER	2	8.23	16.46	08/10/94	16.46	
CHN430	PLIER	2	8.48	16.96	08/10/94		
CHN432	PLIER	2	11.25	22.50	07/26/95		
CHN440	PLIER	2	9.04	18.08	08/10/94		
CHN440	PLIER	2	11.99	23.98	07/26/95		
CHN442	PLIER	2	8.23	16.46	06/28/95		
CHN442	PLIER	2	9.04	18.08	08/10/94	18.08	
CHN442	PLIER	2	9.04	18.08	06/28/95		
CHN442	PLIER	2	11.99	23.98	07/26/95		
CHN516	PLIER	2	9.65	19.30	07/26/95		
CHN516	PLIER	2	7.28	14.56	08/10/94		
CHN5410	PLIER	2	9.04	18.08	06/28/95		
CHN548	PLIER	2	7.91	15.82	08/10/94		

Tool Stock identified in the audit of fiscal 1994-95

Stock #	Description	Qty	Price	Amount	Inv. Date	Placed In use	Transfer To Auto Program
HL112P	PLIER	2	13.01	26.02	06/28/95		
196ACP	PLIERS	2	21.56	43.12	06/28/95	43.12	
388ACP	PLIERS	2	26.00	52.00	06/28/95		
57HLP	PLIERS	2	25.19	50.38	07/26/95		
59HLP	PLIERS	2	19.85	39.70	08/10/94		
59HLP	PLIERS	2	20.34	40.68	06/28/95		
95ACP	PLIERS	2	11.29	22.58	08/10/94		
96ACP	PLIERS	2	12.86	25.72	06/28/95		
97ACP	PLIERS	2	13.72	27.44	08/10/94		
PR56A	PLIERS	2	9.41	18.82	08/10/94		
SRP1A	PLIERS	2	15.93	31.86	07/26/95		
WWPR13	PLIERS	2	39.62	79.24	07/26/95		
PR36	PLIERS KIT	2	15.93	31.86	07/26/95		
PR43	PLIERS KIT	1	91.34	91.34	08/10/94		
908CP	PLIERS MINI STORK	2	15.07	30.14	07/26/95		
SVTS262	RAD TST KIT	2	65.16	130.32	07/26/95	130.32	
S831	RATCHET	2	47.41	94.82	08/03/94		
S831	RATCHET	2	48.63	97.26	06/28/95	97.26	
TM830	RATCHET	2	26.98	53.96	07/26/95		
TM830	RATCHET	2	19.36	38.72	08/10/94		
TM831	RATCHET	2	36.56	73.12	07/26/95		
ECR450A	REEL LIGHT	6	23.35	140.10	08/03/94	140.10	
AT810	REV DRILL	1	133.19	133.19	07/29/95		
HP202A	RIVET GUN KIT	2	31.23	62.46	06/28/95		
HP301A	RIVETER	1	270.48	270.48	08/10/94	270.48	
HP301A	RIVETER	1	369.56	369.56	07/26/95		369.56
AT425B	SANDER	1	59.80	59.80	07/26/95		
BAD2711	SANDER	2	76.44	152.88	06/28/95		
SDDX80	SCR DR SET	2	45.86	91.72	08/10/94		
ET1010	SCREWDRIVER	3	33.81	101.43	06/28/95		
GSDD2	SCREWDRIVER	3	3.09	9.27	06/28/95		
GSDD4	SCREWDRIVER	2	3.68	7.36	06/28/95		
GSDD6	SCREWDRIVER	2	4.53	9.06	06/28/95	9.06	
GSDDP21	SCREWDRIVER	2	2.77	5.54	06/28/95		
GSDDP22	SCREWDRIVER	2	2.99	5.98	06/28/95		
GSDDP31	SCREWDRIVER	2	3.38	6.76	08/10/94		
GSDDP31	SCREWDRIVER	2	3.38	6.76	06/28/95	6.76	
GSDDP42	SCREWDRIVER	6	4.29	25.74	06/28/95		
GSDDP42	SCREWDRIVER	2	5.69	11.38	07/26/95	11.38	
GSDDP42	SCREWDRIVER	2	4.26	8.52	08/10/94		
GSDDP63	SCREWDRIVER	2	5.32	10.64	06/28/95		
GSSDP31	SCREWDRIVER	2	4.49	8.98	07/26/95		
SDD10	SCREWDRIVER	2	9.26	18.52	06/28/95		
SDD10	SCREWDRIVER	2	12.29	24.58	07/26/95		
SDD10	SCREWDRIVER	2	9.61	19.22	08/10/94		
SDD2	SCREWDRIVER	2	6.24	12.48	07/26/95		
SDD2	SCREWDRIVER	2	4.68	9.36	08/10/94		
SDD2	SCREWDRIVER	2	4.70	9.40	06/28/95		
SDD4	SCREWDRIVER	2	5.64	11.28	06/28/95	11.28	
SDD4	SCREWDRIVER	2	5.61	11.22	08/10/94		

Tool Stock identified in the audit of fiscal 1994-95

							Transfer
						Placed	To Auto
Stock #	Description	Qty	Price	Amount	Inv. Date	In use	Program
SDD4	SCREWDRIVER	2	7.48	14.96	07/26/95		
SDD6	SCREWDRIVER	2	9.36	18.72	07/26/95	18.72	
SDD6	SCREWDRIVER	2	7.06	14.12	06/28/95		14.12
SDD6	SCREWDRIVER	2	7.01	14.02	08/10/94		14.02
SDD8	SCREWDRIVER	2	11.86	23.72	07/26/95		
SDD8	SCREWDRIVER	2	8.94	17.88	06/28/95		
SDD8	SCREWDRIVER	2	8.92	17.84	08/10/94		
SDD8	SCREWDRIVER	2	8.94	17.88	06/28/95		
SDDP22	SCREWDRIVER	3	4.26	12.78	06/28/95		
SDDP31	SCREWDRIVER	3	4.92	14.76	06/28/95		
SDDP42	SCREWDRIVER	3	6.13	18.39	06/28/95		
SDDP61	SCREWDRIVER	2	6.08	12.16	06/28/95		
SDDP62	SCREWDRIVER	2	6.05	12.10	08/10/94		
SDDP62	SCREWDRIVER	2	8.06	16.12	07/26/95		
SDDP62	SCREWDRIVER	2	6.08	12.16	06/28/95		
SDDP62	SCREWDRIVER	3	6.08	18.24	06/28/95		
SDDP64	SCREWDRIVER	2	7.82	15.64	06/28/95		
SDDP65	SCREWDRIVER	3	6.98	20.94	06/28/95		
YA480B	SCREWDRIVER	4	12.64	50.56	07/26/95		
GSDDX80	SCREWDRIVER SET	2	46.95	93.90	06/28/95	93.90	
GSDDX80	SCRWDRVR SET	2	40.69	81.38	07/26/95		
BA4300	SHARPENER	1	284.25	284.25	06/28/95		
DAL10B	SHEARS	2	9.23	18.46	07/26/95		
DAL10B	SHEARS	2	10.31	20.62	08/10/94	20.62	
DAR10B	SHEARS	2	10.31	20.62	08/10/94		
DAR10B	SHEARS	2	9.23	18.46	07/26/95		
DAS10B	SHEARS	1	6.74	6.74	08/03/94		
DAS10B	SHEARS	2	9.23	18.46	07/26/95		
212FMSY	SKT SET	1	42.14	42.14	08/10/94		
212FMSY	SKT SET	2	67.16	134.32	07/26/95		
BAD4011	SNDR-IND	1	59.25	59.25	06/28/95		
A121	SOCKET	2	21.94	43.88	07/26/95		
S6170	SOCKET	4	18.53	74.12	07/26/95		
S6170	SOCKET	2	20.44	40.88	08/10/94		
S9706KA	SOCKET	4	14.33	57.32	07/26/95		
208GFAY	SOCKET SET	2	36.80	73.60	07/26/95		
211GFSY	SOCKET SET	2	60.52	121.04	07/26/95		
218GFB	SOCKET SET	2	146.02	292.04	07/26/95		
218GFB	SOCKET SET	1	146.06	146.06	07/26/95		
3111MY	SOCKET SET	1	77.32	77.32	07/26/95		
R260	SOLDER GUN	3	29.18	87.54	08/10/94		
R260	SOLDER GUN	2	29.18	58.36	08/10/94		
R260	SOLDER GUN	2	44.66	89.32	07/26/95		
BF700HVLP	SPR GUN KIT	2	198.25	396.50	07/26/95		198.25
2067SUM	S/FLEX SET	2	117.19	234.38	07/26/95		
212FSY	S/FLEX SET	1	154.72	154.72	08/10/94		
211FSY	S/HEX SET	1	39.86	39.86	08/10/94		
211SFSY	S/HEX SET	1	61.10	61.10	08/10/94		
212SFMY	S/HEX SET	1	63.40	63.40	08/10/94		
212SFSMY	S/HEX SET	2	88.01	176.02	07/26/95		

Tool Stock identified in the audit of fiscal 1994-95

Stock #	Description	Qty	Price	Amount	Inv. Date	Placed In use	Transfer To Auto Program
309SIMY	S/HEX SET	2	93.50	187.00	07/26/95		
311IMY	S/HEX SET	1	48.56	48.56	08/10/94		
QJFR275E	TORQ WR	2	115.70	231.40	07/26/95	231.40	
QJR217C	TORQ WR	2	75.95	151.90	08/10/94		
YA764	TRANS PUMP	4	144.30	577.20	07/26/95	577.20	
KR488	UTILITY CART	3	147.55	442.65	07/26/95	442.65	
VP6LN	VICE GRIPS	2	10.50	21.00	06/28/95		
VP10WR	WISE GRIP	2	9.26	18.52	07/26/95		
VP10WR	WISE GRIP	2	8.48	16.96	07/26/95		
VP10WR	WISE GRIP	2	6.71	13.42	08/10/94		
VP10WR	WISE GRIP	2	6.71	13.42	08/10/94		
VP4WR	WISE GRIP	2	5.19	10.38	08/10/94		
VP4WR	WISE GRIP	4	7.15	28.60	07/26/95		
VP5WRB	WISE GRIP	2	5.71	11.42	08/10/94		
VP5WRB	WISE GRIP	2	7.87	15.74	07/26/95		
VP5WRB	WISE GRIP	2	5.93	11.86	06/28/95		
VP5WRB	WISE GRIP	4	7.87	31.48	07/26/95		
VP6LN	WISE GRIP	2	6.59	13.18	08/10/94		
VP6LN	WISE GRIP	4	9.10	36.40	07/26/95		
VP6WR	WISE GRIP	2	6.20	12.40	08/10/94		
VP7R	WISE GRIP	2	8.09	16.18	07/26/95		
VP7R	WISE GRIP	2	5.86	11.72	08/10/94		
VP7W	WISE GRIP	2	6.44	12.88	06/28/95		
VP7WR	WISE GRIP	2	6.20	12.40	08/10/94		
VP7WR	WISE GRIP	2	8.55	17.10	07/26/95		
VP7WR	WISE GRIP	2	8.55	17.10	07/26/95		
VP8R	WISE GRIP	2	9.58	19.16	06/28/95		
VP8R	WISE GRIP	2	9.58	19.16	06/28/95		
WEEAR100LI	WEEAR100/WEEAR1LI	2	196.50	393.00	09/10/94	393.00	
YA1001A	WET/DRY VAC	1	212.98	212.98	06/28/95	212.98	
YA609	WLD HELMET	1	298.97	298.97	07/26/95	298.97	
211GFCO	WR SET	2	84.63	169.26	07/26/95		
EB606BK.	WR SET	1	168.00	168.00	07/26/95		
OEXL710K.	WR SET	1	187.08	187.08	08/10/94		
OEXSM7010B	WR SET	1	101.01	101.01	08/10/94		
OSH709K	WR SET	1	162.60	162.60	06/28/95		
RB606BK	WR SET	1	105.74	105.74	08/10/94		
RBM604	WR SET	1	71.17	71.17	08/10/94		
RBM604S	WR SET	1	68.40	68.40	08/03/94		
RBM604S	WR SET	2	74.09	148.18	06/28/95		
RXS608BK	WR SET	1	99.15	99.15	08/10/94		
XOM605	WR SET	1	61.20	61.20	06/28/95		
XOM605	WR SET	1	99.03	99.03	08/03/94		
YA571	WR SET	1	54.12	54.12	08/10/94		
BO711AK	WRENCH SET	2	119.76	239.52	07/26/95		
OEXS721	WRENCH SET	1	329.62	329.62	08/10/94	329.62	
RXS605B	WRENCH SET	1	64.63	64.63	08/03/94		
RXS605B	WRENCH SET	2	57.18	114.36	06/28/95		
Totals				35,839.87		15,788.91	1,060.28

Tuition Rate Comment

Audit Segments: Chapter 602 Report Data
 Audit Component: Completion of Data Collection Form

Although the Description of condition(s) founds indicates that the cost per FTE did not consider the impact of any refund/surplus, we contend that it does. The expenditure amount that we used comes from the amount reported on the SA-111, which incorporates any refund/surplus.

For Occupational Education, we did not deduct the full amount of miscellaneous revenues since in the year audited there was a one-time refund from our insurance reserve and to deduct that amount would have given us a one-time low rate that was not consistent with usual revenue patterns.

	Per Rockland BOCES		Per Audit	
Occupational Education				
Expenditures	2,142,443	From SA-111	Total Billings	2,175,284
Less: Misc. Revenues, not including			Plus: Cost of Inter-budget Students	614,344
Refund from insurance reserve				
\$88,402-\$69,767=	(18,634)		Gross Billings	2,789,628
Plus: Cost of Inter-budget Students	614,344		Less: Surplus Distribution	(26,615)
Total Costs	2,738,153		Net Billings	2,763,013
Divide by total FTE's	372.35		Divide by total FTE's	372.35
Total Cost Per FTE	7,353.76		Net billings per FTE	7,420.52
 <u>Reported</u>				
Tuition	7,354		Tuition	7,420
Pupils	372		Pupils	372

The expenditure amount from the SA-111 is net of the refund. The amount for related services as stated in the audit findings does not match the data in our records.

Special Education				
Expenditures	4,341,115	From SA-111	Total Billings	5,029,405
Less: 1:1 Aides	(241,376)		Less: 1:1 Aides	(241,376)
Net Cost of Related Services	(976,066)		Related Services	(1,154,992)
Related/Ancillary Services	(81,677)			
Total Costs	3,041,996		Net Billings	3,633,037
Divide by total FTE's	100.20		Less: Surplus	(769,371)
Total Cost Per FTE	30,359.24		Net Billings	2,863,666
			Divide by total FTE's	100.20
			Net billings per FTE	28,579.50
 <u>Reported</u>				
Tuition	30,339			
Pupils	100			

ROCKLAND BOCES ADULT EDUCATION AND BUSINESS SERVICES

September 25, 2000

**OUT-OF-CLASS STAFF RESPONSIBILITIES AND EXPLANATION OF
HOURS PAID 1998-99**

1. **SAMANTHA DE DIVITIS:** AEA 321 and EPE time sheets were 100% for services to EPE eligible students. Adult student counselor whose primary responsibilities included intake, assessment, individual and group counseling, trainer in employability skills, student orientation, personal and career counseling, post-testing, consultation with teachers regarding student placement and progress, life management (special program) instructor.

Hours: 266.25 = EPE
154.00 = AEA/ACCESS
420.25 = TOTAL

Estimate 1/3 time involved in EPE intake and assessment

280.17 = Allowable counseling hours

2. **RICHARD KELLY:** Adult Career Training and AEA 321 time sheets include 50% time spent with EPE eligible students. Employability and Placement Counselor who responsibilities included group training in employability skills, student orientation, career counseling and job placement and follow-up.

Hours: 893.25 = ADULT CAREER TRAINING
508.75 = AEA/ACCESS
1402.00 = TOTAL

Estimate 0% time involved in EPE intake and assessment

1402 ÷ 2 = 701 Allowable counseling hours

3. **NOEL GOLDBERG**: Adult Career Training and AEA 321 and Gateway Housing time sheets included 50% time spent with EPE eligible students. Adult Career Counselor whose responsibilities included recruitment, group student orientation, individual and group counseling, conduct of program suitability interviews, career counseling.

Hours: 1365.50 = ADULT CAREER TRAINING
136.00 = AEA/ACCESS
60.50 = GATEWAY HOUSING
1562.00 = TOTAL

Estimate 0% time involved in EPE intake and assessment

$1562 \div 2 = 781$ Allowable counseling hours

4. **GERRI ZABUSKY**: AEA 321 and EPE time sheets were 100% for services to EPE eligible students. Adult student counselor whose primary responsibilities included intake, assessment, individual and group counseling, life management skills instructor, career counseling, student orientation, employability skills, personal counseling, post-testing, consultation with teachers regarding student placement and progress.

Hours: 195.50 = EPE
755.25 = AEA 321
950.75 = TOTAL

Estimate 1/3 time involved in EPE intake and assessment

633.83 = Allowable counseling hours

5. **MAURA MEARA**: Incarcerated and AEA 326 time sheets included 50% time spent with EPE eligible students [the majority of whom were served at Rockland County Correctional Facility]. Adult student counselor whose responsibilities included comprehensive transition services for incarcerated adults; most especially those enrolled in GED programs in the jail, individual counseling, Action for Personal Choice, orientation, career counseling, job placement, probation liaison, GED examiner.

Hours: 720.00 = Incarcerated Grant
141.50 = AEA 326
861.50 = TOTAL

Estimate 5% time involved in EPE intake and assessment = 43.08

818.42 ÷ 2 = 409.21 Allowable counseling hours

6. **ANGELO GEORGES**: AEA 321 time sheets were 100% for services to EPE eligible students. Site Staff at Spring Valley site, responsibilities included student recruitment, intake and assessment, student orientation, career counseling, placement, personal and group counseling, consultation with teachers regarding student placement and progress, site management.

Hours: 659.5 = AEA 321 (TOTAL)

Estimate 37.5% time involved in EPE intake and assessment

$$659.5 \times .375 = 247.31$$

$$659.5 - 247.31 = 412.19 \text{ Allowable counseling hours}$$

7. **KATHERINE MISTELE**: AEA 321, Gateway Housing, Incarcerated and Adult Career Training time sheets were 40% for services to EPE eligible students. Career training counselor, responsibilities included student orientation, individual and group counseling, personal counseling, career counseling, class placement, monitoring student progress, financial assistance counseling, file and data management for adult training students.

Hours: 6.0 = AEA 321
70.0 = Incarcerated
1363.50 = Adult Career Training
245.00 = Gateway Housing
1684.50 = TOTAL

Estimate 0% time involved in EPE intake and assessment

$$1684.50 \times .40 = 673.80$$

$$1684.50 - 673.80 = 1010.70 \text{ Allowable counseling hours}$$

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NOTE: Additional [substantial #] EPE intake and assessment tasks were completed by administrators, classroom teachers, and instructional aides.