
Audit Report

Westbury Union Free School District

For the Period

July 1, 1998 through June 30, 1999

SD-0300-5

January 9, 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

Daniel Tworek
Director
Office of Audit Services
Tel. (518) 473-4516
Fax (518) 473-0259
E-mail: dtworek@mail.nysed.gov

January 9, 2002

Mr. Robert Troiano, Jr.
Board President
Westbury Union Free School District
2 Hitchcock Lane
Westbury, New York 11568

Dear Mr. Troiano:

The following is our final audit report (SD-0300-5) of the Westbury Union Free School District for the period July 1, 1998 through June 30, 1999. 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, District 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: R. Cate, J. Kadamus, A. King, B. Porter, T. Sheldon, C. Szuberla, C. Foster (DOB),
J. Dougherty (OSC), Dr. Clark, Superintendent, Dr. Shiveley, District Superintendent

Executive Summary

Background and Scope of the Audit

The Westbury Union Free School District (District) in Nassau County served approximately 3,600 students in six schools and spent approximately \$43 million during the 1998-1999 school year. The District's average cost per student was \$13,089, or about 2 percent higher than the average for school districts in Nassau County. The District's student performance is lower than the New York State average.

The District was selected for audit based on an initiative contained in the Office of Audit Services Tactical Audit Plan. That initiative calls for audit resources to be focused on school districts that are low performing and have indications of poor financial practices. Based upon an analysis of data from 1995-96 to 1998-99 the District was selected for audit.

The District was ranked 5th of the 45 neediest school districts in New York State with 78 percent of the students receiving free or reduced lunch. Twenty percent have limited English proficiency and are in the English as a Second Language (ESL) program. Less than 8 percent of the 220 graduates in 1997 received a Regents Diploma. The statewide average is 40 percent.

The audit examined selected management practices, records, and documentation for the period July 1, 1998 through June 30, 1999. This was a performance audit and our objectives were: to assess the adequacy of the District's system of management controls; to assess the adequacy and reliability of the policies and procedures for collecting and reporting financial data, including claims for State aid and grants; and to assess the adequacy and reliability of the policies and procedures for collecting and reporting certain student performance data, including the student dropout rate.

Audit Results

Improvements are needed with the District's systems and activities for collecting and reporting data for State aid and grants. Without these improvements, critical data will continue to be incomplete and inaccurate and will negatively impact the District.

Improvements are also needed in collecting and reporting student performance data. Without these improvements, student performance data will continue to be incomplete and inaccurate. For example, the dropout rate verified by this audit was 11 percent, as compared to the 4 percent rate initially calculated for the District.

Comments of District Officials

District officials generally agreed with the findings and recommendations contained in this report. Their written response is included as Appendix B to this report.

Table of Contents

| | |
|--|-----------|
| INTRODUCTION | 1 |
| BACKGROUND | 1 |
| SCOPE, OBJECTIVE AND METHODOLOGY | 1 |
| COMMENTS FROM DISTRICT OFFICIALS | 2 |
| ACCURACY OF DATA RELATED TO STATE AID | 3 |
| TRANSPORTATION AID | 3 |
| LIMITED ENGLISH PROFICIENCY AID | 5 |
| EXTRAORDINARY NEEDS AID | 5 |
| PRIVATE EXCESS COST AID | 6 |
| PUBLIC EXCESS COST AID | 7 |
| <i>Reporting of Students</i> | 8 |
| <i>District Operated and BOCES Operated Programs</i> | 9 |
| <i>Inappropriate Methodology</i> | 9 |
| PUBLIC EXCESS HIGH COST AID (HCA) | 10 |
| <i>Nassau BOCES Placements</i> | 10 |
| <i>In-District Placements</i> | 12 |
| RECOMMENDATIONS | 13 |
| COMMENTS OF WESTBURY OFFICIALS | 13 |
| ACCURACY OF ATTENDANCE RECORDS | 14 |
| AVERAGE DAILY ATTENDANCE (ADA) REPORTING | 14 |
| MISSING ATTENDANCE RECORDS | 14 |
| ACCURACY OF ATTENDANCE REPORTING | 15 |
| RECOMMENDATIONS | 15 |
| COMMENTS OF WESTBURY OFFICIALS | 15 |
| ACCURACY OF DROPOUT AND COHORT STATISTICS | 16 |
| DROPOUT STATISTICS SUBSTANTIALLY UNDERSTATED | 16 |
| INCORRECT COHORT STATISTICS REPORTED FOR 1998-1999 | 18 |
| RECOMMENDATIONS | 19 |
| COMMENTS OF WESTBURY OFFICIALS | 19 |
| OPPORTUNITY TO IMPROVE MANAGEMENT PROCESSES..... | 20 |
| RECOMMENDATIONS | 20 |
| COMMENTS OF WESTBURY OFFICIALS | 21 |

Appendix A – Contributors to the Report
Appendix B – Comments of Westbury Officials
Appendix C – Audit Review Proceedings

Introduction

Background

Westbury Union Free School District (District) is responsible for providing educational services to approximately 3,600 students in six schools. The District, located in Nassau County on Long Island, spent approximately \$43 million during the 1998-1999 school year. The District was ranked 5th of the 45 neediest school districts in New York State with 76 percent of the students receiving free or reduced lunch. Twenty percent have limited English proficiency and are in the English as a Second Language (ESL) program. Less than 8 percent of the 220 graduates in 1997 received a Regents Diploma. The statewide average is 40 percent.

The New York State School Report Card for 1998-1999 illustrates student performance in many categories. The District is below the State average.

- 38 percent of the District's students (96 students) met the State standards for the Grade 4 English Language Arts examination compared to the statewide average of 43 percent.
- 28 percent of the District's students (60 students) met the State standards for the Grade 8 Mathematics examination compared to the statewide average of 39 percent.
- 48 percent of the District's 1996 cohort (91 students) received 65 percent or higher on the English Regents examination compared to the statewide average of 66 percent.
- 34 percent of the District's 1996 cohort (65 students) received 65 percent or higher on the Regents Mathematics examination compared to the statewide average of 66 percent.

Scope, Objective and Methodology

The selection of this District for audit is made pursuant to the New York State Education Department's (Department) Board of Regents Strategic Plan - Goal 5 which states "Resources under our care will be used or maintained in the public

interest." It concentrates Department resources on educational "programs with low performance or poor fiscal practices." The audit focused on management controls and reviewed practices, records, and documentation for the period July 1, 1998 through June 30, 1999. This was a performance audit that focused on the following objectives:

- to assess the adequacy of the District's system of management controls;
- to assess the adequacy and reliability of the policies and procedures for collecting and reporting financial data, including claims for State aid; and
- to assess the adequacy and reliability of the policies and procedures for collecting and reporting certain student performance data, including the student dropout rate and cohort data.

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

We conducted our 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 transactions recorded in the accounting and operational records and applying other audit procedures considered necessary in the circumstances. An audit also includes assessing the estimates, judgments and decisions made by management. We believe that the audit provides a reasonable basis for our findings, conclusions and recommendations.

Comments from District Officials

District officials' comments to the draft report were considered in preparing this report and are included as Appendix B. In response to the audit, District officials indicate general agreement with the audit findings and recommendations and state that efforts have been made to begin addressing the audit concerns.

ACCURACY OF DATA RELATED TO STATE AID

School districts are required to collect and report financial and other statistical data including expenditures, revenue, assets, liabilities, State aid information, attendance, special education placements, and other student and school information. The data should be reliable, accurate, accessible, and timely since the information is used by schools, districts, the Department, and the public. The reliability and validity of data are affected by many factors including communication, supervision, staff training and experience, and established policies and procedures.

The audit determined that the District does not have adequate systems and controls in place to reasonably ensure that complete and accurate data for State aid are obtained, maintained, and fairly disclosed in reports.

The District needs to develop written policies and procedures for tracking and reporting State aid, to ensure staff are adequately trained, to provide better oversight with processes, and to ensure there is coordination and communication between the Business Office and program offices.

Transportation Aid

Transportation aid is based on a district's approved expense for transporting allowable pupils. Non-allowable pupils are non-disabled students who live 1.5 miles or less from their school. A "non-allowable pupil decimal" is calculated as a substitute for the actual deductible cost of non-allowable pupil miles.

Section 156.7 of the Regulations of the Commissioner of Education (Regulations) requires that school districts provide documentation of a new non-allowable pupil decimal at least once every three years on a worksheet prescribed by the Department. School districts must provide documentation for a non-allowable pupil decimal calculation if any of the following have occurred:

- it has been three years since the previous calculation was reported;
- there was a change in school district transportation eligibility policy;

- the school district reorganized with one or more other districts;
- the opening or closing of a school building currently used as a school building;
- an error was made by either the school district or the Department in the calculation of a non-allowable pupil decimal for a prior year; or
- there was a change in school district transportation policy to provide transportation of eligible children to or from a universal prekindergarten program pursuant to Section 3602-3 of the Education Law.

Non-allowable pupil deduction data should represent information regarding school bus routes and trips as of one and only one day of a regularly scheduled school session during either March, April or May.

The audit determined that the District filed a non-allowable pupil decimal of .0967 for aid years 1991-92 through 1994-95. A non-allowable pupil decimal of .0016 was filed for aid years 1995-96 through 1997-98, and a non-allowable pupil decimal of .0000 was filed for aid years 1998-99 through 1999-2000. Filing a non-allowable pupil decimal of .0000 is the equivalent of saying that all students transported are allowable for aid purposes.

After being informed by the audit that a non-allowable pupil decimal of .0000 was filed for aid years 1998-99 through 1999-2000, the District computed two non-allowable decimals. Using bus ridership data from April 1998, a non-allowable decimal of .0723 was computed for 1998-99 and submitted to the Department's Transportation Aid Office. The Transportation Aid Office applied the .0723 to aid years 1998-99, 1999-2000 and 2000-01. The District, using August 2000 data, computed a decimal of .1044 that will be applied by the Transportation Aid Office to 2001-02.

The Transportation Aid Office stated that the District overstated its transportation aid for aid years 1998-99 through 1999-2000. It will reduce the District's transportation aid as follows:

| Aid Year | Deduction Amount | Trans Aid Ratio | Aid Reduction |
|----------|------------------|-----------------|---------------|
| 2000-01 | \$190,760 | .459 | \$87,559 |
| 1999-00 | 196,135 | .434 | 85,123 |
| 1998-99 | 159,235 | .338 | 53,821 |
| Totals | \$546,130 | | \$226,503 |

District officials need to monitor the non-allowable pupil decimal and submit documentation in accordance with the Regulations.

Limited English Proficiency Aid

Section 154.4 of the Regulations states that school districts eligible for State aid for services provided to pupils with limited English proficiency (LEP) for the preceding school year shall submit, no later than September 1, a fiscal report containing such information as the Commissioner may prescribe including, but not limited to, the number of pupils with limited English proficiency served.

School districts are entitled to receive Limited English Proficiency (LEP) aid for students in approved programs at a school district or a BOCES. School districts must receive prior program approval and report actual expenditures for the previous school year and the number of students receiving LEP services.

District officials claimed 683 students as eligible for LEP aid; however, they could not identify which students made up the actual LEP count reported for the 1998-99 school year. The audit attempted to determine independently the number of LEP students by using the ESL/Bilingual Participants list provided by the District. The audit identified 642 students, or 41 students fewer than were reported.

The District received \$230.61 per student in LEP aid. Thus, the District received an excess \$9,455 (41 students X \$230.61) in LEP aid.

Extraordinary Needs Aid

Section 3602 (12)(e) of the Education Law allows districts to qualify for Extraordinary Needs Aid (ENA) based on their Extraordinary Needs Pupil Count (Count). This Count is determined by either of the following methods:

- The number of pupils attending LEP programs.
- The number of pupils applying for free and reduced priced school lunches.

The District uses the free and reduced price lunch counts as the basis for ENA. Section 185.12, 8 of the Regulations (Appendix

H, Food Management and Child Nutrition) requires that records be kept for three years.

The District could not identify the names of the students making up the free and reduced price lunch counts used in the ENA calculation. The lunch count was based on the number of students applying for free and reduced priced school lunches on a particular date. The lunch applications were kept for the mandatory three years, but the names that supported the number used in the ENA calculation were not kept and could not be retrieved from the computer.

The audit could not verify the number of students making up the free and reduced price lunch counts used in the ENA calculation for the 1999-2000 State aid year.

Private Excess Cost Aid

In accordance with Section 4405 (3) of the Education Law, Private Excess Cost aid is available to school districts having contracts with approved private schools, special act school districts, and State-operated schools for the education of students with disabilities. This particular aid is based on the enrollment of approved students and the payment of certified tuition rates.

To be eligible for Private Excess Cost aid, a district must first submit an application for State reimbursement for each student with a disability to be placed at a private, special act or State-operated school. Applications should be submitted within six days of the initial recommendation for such placement, or prior to June 1 preceding the school year for which funding is sought.

The Department sets tuition rates for each of the schools and pays aid to the district based on student enrollment and tuition. During the audit period, the District's Private Excess Cost aid ratio was 80.4 percent of the actual tuition charges. The District receives aid based on the approved tuition rate and is responsible to pay at the certified tuition rate.

The District must have adequate systems and controls in place to reasonably ensure that valid and reliable data are obtained, maintained, and accurately reported on a timely basis. The reliability and validity of data are impacted by many factors including communication, supervision, staff training and

experience, and established policies and procedures. For one sample student in private placement for the 1998-99 school year, the tuition paid by the District was greater than the certified tuition rate approved for the private school. The District needs to ensure tuition paid reconciles to the certified tuition rate for the program the student is attending. Appropriate procedures and controls should be in place to ensure that only the certified rate is paid.

The District does not have established written procedures for the collection, reporting/claiming, and monitoring of students in private placement for State aid. District officials could not provide a complete list of students in private placement for the 1998-99 school year. Without this list, the District cannot provide assurance that the System to Track and Account for Children (STAC) forms were properly processed and all of the appropriate aid was received. Since the 1998-99 school year, the District implemented the Part 200 system to track the placement of all students receiving special education services.

A review of sample students in private placement for the 1998-99 school year indicated that three students were enrolled in private schools prior to the Department's reimbursement approval. Further discussion with Department staff indicated another student (not in the audit sample) also received the Department's approval after enrollment started at a private school. The District's Private Excess Cost aid for these four students was based on the Department's approval date rather than the starting enrollment date. If the District receives retroactive approval back to each student's enrollment start date, the District would be entitled to an additional \$9,400 in Private Excess Cost aid for the 1999-2000 State aid year. District officials indicated that they would seek retroactive approval from the Department before the statute of limitations deadline.

Public Excess Cost Aid

School districts are entitled to receive Public Excess Cost aid for students with disabilities based on student enrollment and level of service. The level of service or percentage of time students receive special education services is used to assign students to weighting categories that are meant to provide State aid based on the additional relative cost of providing services. Public Excess Cost aid is available based on the full-time equivalent (FTE) enrollment of students weighted according to the following categories:

1. The enrollment of students who have been determined by a Committee on Special Education (CSE) either to require placement for 60 percent or more of the school day in a special class, or to require home or hospital instruction for a period of more than 60 days, or to require special services or programs for 60 percent or more of the school day.
2. The enrollment of students who have been determined by a CSE to require placement for: a) at least 20 percent of the school week but less than 60 percent of the school day, in a resource room, or who require special services or programs for at least 20 percent of the school week but less than 60 percent of the school day; or b) students in grades 7-12 or in a school for grades 4-6 that operates on a period basis, the equivalent of 5 periods per week, but not less than 180 minutes, of resource room or other special services programs.
3. The enrollment of students who have been determined by a CSE to require indirect consultant teacher services at least 2 hours per week.

The District did not have written policies and procedures for gathering and reporting the required data for State aid purposes. As a result, the District did not accurately report all of the eligible students, did not accurately report data, and used the wrong methodology for collecting data in some instances.

Reporting of Students

The District may not have reported all students who were eligible for Public Excess Cost aid. The District provided the audit with the names and Individualized Education Programs (IEPs) of students recommended for home instruction services. It does not appear that these students were reported in the 1998-99 Students with Disabilities (SWD) FTE for District-operated programs. It appears that between three and five additional students should have been reported as SWD FTE for Public Excess Cost aid.

A review of the supporting documentation found the following:

- Addition errors were made while totaling the submitted individual teacher worksheets.
- FTE calculation errors (number of weeks enrolled and number of weeks program operated were not reported correctly) were made for five students. The difference was minimal.

- A group of individual teacher worksheets does not appear to be included in the reported SWD FTE totals. Specifically, these SWD FTEs were 5.000 and 11.000 for the Consultant Teacher (CT) category for grades K-3 and 4-6 respectively. Eight of these students were already reported.
- Approximately 10 FTE were classified in the inappropriate grade category.
- Approximately eight students appear to be counted twice in the various SWD FTE categories. One student was reported twice in the 60 percent 7-12 category at 1.000 FTE. Seven students were reported twice (once in the 20 percent and once in the CT SWD category).

District Operated and BOCES Operated Programs

The District did not provide adequate supporting documentation for a portion of SWD FTE reported on Form A Part III for District-operated and BOCES-operated programs. The District indicated the discrepancies for the District-operated program were due to an adjustment to include “integrated/inclusion” students; however, these students, with their individual FTEs, were not specifically identified. Also, the District’s SA-156 did not document the Resident SWD FTE for BOCES-operated programs reported in the 20 percent category.

Inappropriate Methodology

Students receiving special education services should be reported in the appropriate SWD category based on the percentage of time the student receives special education services compared to total instruction time during the school day. A school day for grades 7 through 12 must be a minimum of five and one-half hours (330 minutes), exclusive of lunch. The middle and high schools are currently using 310 and 322 minutes, respectively, as total instruction time per day. This is less than the minimum required hours per day per the Regulations. These hours also do not correspond to the hours calculated per the middle and high schools’ bell time schedules, which are in excess of the minimum 330 minutes of instruction. The District understated the minutes of instruction per week used to determine the SWD category for Public Excess Cost aid. This caused students to be placed in incorrect SWD categories.

The District did not use the appropriate number of weeks in calculating student FTE. The appropriate number of weeks per the Regulations for the District's 1998-99 school year calendar is 40 weeks; however, the District used 39 weeks. This resulted in an overstatement of approximately 2.226 FTE for resident SWD FTE for District-operated programs.

The above conditions have resulted in the District reporting inaccurate data for Public Excess Cost aid students, but the amount of aid for the 1998-1999 school year was probably not affected. The Save Harmless provisions of the State aid formulas guarantee that the District will not receive less Public Excess Cost aid than it received for the same combination in the year before. However, lack of adequate systems, processes, and oversight by management could have resulted in incomplete and inaccurate data in prior years when the amount for Save Harmless was established.

The District should have written procedures for the calculating, reporting, and claiming of Public Excess Cost aid and should have guidelines to ensure that it is receiving all of the aid it is entitled to. Specific procedures should include identifying all the possible students and determining the various SWD categories.

The District has since purchased the Part 200 system from Nassau BOCES and uses this software system to calculate SWD FTEs for reporting on Form A Part III.

Public Excess High Cost Aid (HCA)

School districts are entitled to receive HCA for students with disabilities placed in a public setting when the cost for a student exceeds a specified amount. A public setting, for the most part, is provided by a BOCES; however, there is also in-district placement eligible for HCA. School districts must report to the Department the actual cost and FTE enrollment for each qualifying student. The audit found that the District did not report complete and accurate data to the Department and may not have received the appropriate amount of HCA.

Nassau BOCES Placements

During the 1998-99 school year, the District claimed \$483,376 in HCA for 42 students. A review of Nassau BOCES' billings paid by the District revealed some discrepancies between some

students' actual placement and recommended services per their IEP. Specifically:

- A student left BOCES placement and was placed into home instruction on May 24, 1999. The District, however, was billed until June 25, 1999. The monthly cost was approximately \$3,300. This discrepancy was carried through to the BOCES Surplus report.
- A student was in BOCES placement for the entire year but was not billed after November. The District did not adjust the STAC nor did it claim HCA because it had not paid BOCES for the services received by its student.
- The billing for three students did not agree with their IEP recommended related services. These differences, however, were immaterial.

A review of the BOCES Surplus Report (Report) and discussions with the District indicated these discrepancies were carried over to the report. The Report contains the amounts billed to the District, the student's FTE, and the annual cost calculation net of the refund amount provided back to the District. Upon receipt, the District needs to verify the Report for accuracy and use it to verify the High Cost STAC 3 Amendment Report (HCSAR) sent from the Department.

A review of sample students eligible for HCA noted the HCSAR was not verified adequately. Specifically,

- One student switched BOCES programs during the year and thus was listed on the Report in two different programs. When the District verified the HCSAR, it incorrectly adjusted the end enrollment date for the first part of the school year without realizing that the student had started another BOCES program in the middle of the year. The District was notified and will seek to amend the STAC system.
- A student was eligible for HCA and a STAC was filed. As of September 9, 2000, however, the student did not appear on the Public Excess Cost Aid Output Report (PUB) and, thus, has not generated HCA. It appears the District is entitled to an additional \$885 in HCA.

Written procedures do not exist for claiming BOCES students for HCA. Specific guidelines should exist for the staff to

follow when verifying costs/billings, the Report, HCSAR, and claiming of HCA.

In-District Placements

The District did not claim HCA for in-district students or calculate the annual costs for in-district placements until the 1998-99 school year. Annual costs included a portion of teacher salary and fringe benefits, teacher aide salary and fringe benefits, and related service costs. The following conditions were noted:

- For several students, related service costs were estimated using a “BOCES” rate of \$47 per session, even though the service per the IEP appeared to be provided by District staff or a therapy service. Total services reported at the “estimated BOCES rate” were \$27,260, or 23 percent of the annualized costs calculated for in-district placements. The District acknowledges “estimated costs” were used and stated it was the best resource the District had at the time.
- One student’s 1998-99 annual cost included \$300 for nursing services. Nursing services, however, were not listed on the student’s 1998-99 IEP. Annualized costs should only include costs recommended per the students’ IEP.
- Two students’ annual costs did not include costs for nursing services; however, nursing services were recommended on their IEPs.
- Two students received recommended services, per their IEP, provided by an outside service contractor and Nassau BOCES. The reported cost of \$23,560 for these services does not appear to be supported by provider billings.
- One student’s annual cost included occupational therapy and physical therapy (related services) based on a contracted service rate of \$78 per hour. The total cost was \$9,360. The student’s IEP recommended related services in half-hour sessions. Documentation was not provided to support the contracted service rate.

The above conditions have resulted in the District reporting inaccurate data for HCA students, but the amount of aid for the 1999-2000 school year was probably not affected. The Save Harmless provisions of the State aid formulas guarantee that the District will not receive less HCA than it received for the same combination in the year before. However, lack of adequate systems, processes, and oversight by management could have resulted in incomplete and inaccurate data in prior years when the amount for Save Harmless was established.

Recommendations

1. Identify the individuals responsible for reporting State aid data. Specific responsibilities should be identified for Transportation, Limited English Proficiency, Extraordinary Needs, Private Excess, Public Excess, and Public Excess High Cost aids.
2. Consider developing written procedures to guide staff in the collection and reporting of State aid data.

Comments of Westbury Officials

District officials agree with these recommendations and have implemented corrective action.

ACCURACY OF ATTENDANCE RECORDS

Section 3211 of the Education Law requires school districts to maintain accurate records of students' attendance and absences. School districts summarize these attendance data and annually report these data to the Department. Attendance data are a key factor in the formulas used by the Department to calculate and distribute State aid. Attendance data are also used as a measure of student performance and are reported in each school district's New York State School District Report Card.

Average Daily Attendance (ADA) Reporting

The District overstated the ADA by less than one percent. ADA is determined by dividing the adjusted aggregate attendance by the net amount of sessions (school days where attendance is taken). Adjusted aggregate attendance is the aggregate attendance less attendance on certain religious holidays that are excluded because they adversely affect ADA. Net sessions are the official school days less Regents days and religious holidays that are excluded because they adversely affect ADA.

The AT-6 Summary Report (AT-6) is prepared by BOCES based on the attendance cards and scan sheets that represent the source attendance documents. The AT-6 identified a total of nine religious days; however, only five of the nine were excluded in order to maximize the computing of ADA. The exclusion of the religious holidays reduced aggregate attendance by 15,582 days. Net sessions were also correspondingly reduced by the five religious holidays.

In preparing the Attendance Output Report (ATT) from the AT-6, the District mistakenly recorded the religious holidays. Net sessions were reduced by four rather than five and the adjusted aggregate attendance reported to the Department, therefore, was overstated by 2,855 days. The difference between audited and reported adjusted aggregate attendance is .06 percent.

Missing Attendance Records

Reported attendance in the middle school could not be verified because the attendance cards for 1998-99 were unavailable.

No attendance records for summer school 1998 could be located in order to support the total aggregate attendance reported to the Department because the summer school principal is no longer with the District.

Accuracy of Attendance Reporting

Attendance data sent to the Department are generated from the AT-6. The audit selected a sample of eight high school students and traced their attendance on the AT-6 monthly class report prepared by Nassau BOCES to their homeroom attendance cards. Attendance did not match in three of the eight cases (37.5 percent). The sample was expanded to 50 individuals. The difference in attendance between the monthly class reports and the attendance cards for the expanded sample was an immaterial .76 percent.

The accuracy of attendance data was also tested for night school students. The District provided night school for 23 students during 1998-99 and reported 8,851 instructional hours on the ATT Report. A sample of five students was selected and attendance for four was verified. For one student, 45 hours of attendance were reported yet her attendance card showed no attendance for the period.

The 1998-99 school year attendance data reported to the Department are not entirely accurate, nor is the State aid received by the District based on these data.

Recommendations

3. Establish responsibility for collecting and reporting attendance data.
4. Develop a process to maintain and store source attendance documents.
5. Consider developing procedures that will define a process for collecting and reporting attendance data.

Comments of Westbury Officials

District officials agree with these recommendations and have implemented corrective action.

ACCURACY OF DROPOUT AND COHORT STATISTICS

School districts report data on student performance, which are utilized to produce various reports on student outcomes, such as the New York State School Report Card. Data need to be reliable and valid to ensure that student performance is accurately portrayed.

Dropout Statistics Substantially Understated

School districts are required to report the number of dropouts annually. This information is used by the Department to calculate a dropout rate. The rate is calculated by dividing the total number of students who dropped out in a given year by the total enrollment in grades 9 through 12 at the end of the first attendance period. The rate is published in the Report Card for each school district and can be used to compare performance among school districts. It is also used as one of the Department's performance benchmarks in identifying schools that may need assistance in raising student performance. The Department has defined a dropout as any student who left school prior to graduation for any reason, except death, and did not enter another school or approved high school equivalency program.

The District did not adhere to the Department's definition of a dropout, did not maintain a list of students to support the number of dropouts reported, did not adequately track students who left the District to determine if they were continuing their education, and did not retain adequate documentation within individual students' folders.

The District classifies students as dropouts if they have not attended school for 15 consecutive days and have not responded to subsequent phone calls and a form letter sent to the home. Students who move out of the District are required to have a parent or guardian sign a student withdrawal form and provide the address of the new school and residence. The withdrawal form is retained in the student's folder along with any request from a receiving school district for student records. Sometimes the District does not receive any correspondence from a new district and, in those instances, the District is relying on information provided by the parents and does not count the student as a dropout. The parents may indicate that the student went into the foster care system or moved to

another school district or a foreign country. According to District officials, students in the foster care system are often transferred without notification to the District. The District has no documentation that students who left the District to return to a foreign country actually continued their education. Students should be counted as dropouts if there is no documentation to verify that, upon leaving the District, they enrolled in another school or approved high school equivalency program.

The District reported 35 dropouts for the 1998-99 school year on its BEDS School Data Form for fall 1999. The audit determined that the District did not accurately report the number of dropouts or maintain adequate documentation supporting the number of dropouts reported. The audit determined that the District understated its dropouts by 60 students for the 1998-99 school year. As a result, the recalculated dropout rate for the year amounted to 11.1 percent, almost three times the 4.2 percent rate initially calculated for the District.

The District could not provide a list of students supporting the 35 reported as dropouts on the fall 1999 BEDS report, but did provide a list of 180 students who withdrew from the high school for various reasons including dropping out. The 1998-99 Student Withdrawal List maintained by the District's Guidance Office, however, identified 37 students as dropouts.

The audit wanted to determine independently the number of actual dropouts by developing a list of unaccounted for students during 1998-99. The audit requested high school enrollment lists for the end of the 1997-98 and 1998-99 school years to determine students enrolled as of the end of the first year but not enrolled as of the end of the next year. The District was not able to provide accurate enrollment lists so the audit tested the District's 1998-99 Student Withdrawal List.

Of the 180 students on the District's 1998-99 Student Withdrawal List, the audit accepted the 37 students classified as dropouts and did not test the District's determination. The audit selected 47 of the remaining 143 students and found that correspondence from a receiving school district was not available to verify that 13 of the 47 were not dropouts. The audit then requested documentation to verify the status of the remaining 96 students on the District's 1998-99 Student Withdrawal List. Documentation was received to verify that

49 of the students were not dropouts. The following table summarizes the results of the testing:

Table 1: Summary of Dropout Data

| <i>Document</i> | <i>Number of Dropouts</i> | <i>Resulting Dropout Rate</i> |
|---|---------------------------|-------------------------------|
| Reported by School on 1998-99 Student Withdrawal List | 37 | 4.2% |
| Audit Test Sample | 13 | |
| Subtotal | 50 | 5.7% |
| Documentation not available | 47 | |
| Number of dropouts | 97 | 11.1% |

Incorrect Cohort Statistics Reported for 1998-1999

School districts are required to track and report progress toward meeting graduation requirements by submitting cohort data for students entering ninth grade at the beginning of the school year. The data are used to gauge how students are progressing toward obtaining their high school diploma and can be used to identify at-risk students. To ensure that data are accurate, the District needs adequate systems and processes to track and report cohort data. The audit determined that the District did not have adequate systems and processes in place to track and report accurate cohort statistics. As a result, students' progress toward meeting graduation requirements is not accurately portrayed.

The audit found discrepancies in cohort data reported by the District.

- The District overstated the total 1996 cohort as of June 1999 by 6 students (3 percent).
- The District overstated the number of students receiving credit for the English Regents or equivalent examination for the 1996 cohorts by 2 students (1.6 percent).
- The District understated the number of students receiving credit for a Mathematics Regents or equivalent examination for the 1996 cohort by 4 students (4.7 percent).

These numbers are based on the District's acceptance of the 55-64-grade standard for students to receive graduation credit in English or Mathematics.

One of the reasons for the discrepancies noted above is the District's process for tracking and gathering cohort data is

inconsistent. For example, the District was unable to obtain the necessary information and enrollment lists of students from the District's data systems. As such, the school counselor who prepared the reports resorted to a variety of lists in an attempt to include all students who met the appropriate cohort criteria.

The District has revised cohort data and recognized the need for improvement. Without adequate systems and processes in place, the District is at risk for inaccurate and incomplete data and certain students may not be identified as needing help to meet the higher standards.

Recommendations

6. Establish a system to adequately document and track the status of all students who leave the District and the District's efforts to retain the student or place them in another program. Also, retain adequate documentation to support the reported numbers.
7. Establish systems and processes to document, track, and report accurate cohort data. Also, retain documentation to support the reported numbers.

Comments of Westbury Officials

District officials agree with these recommendations and indicated they will be implemented in the future.

OPPORTUNITY 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. They include systems for measuring, reporting and monitoring program performance. The audit reviewed several processes that it determined significant to the audit objectives and found an opportunity to improve control over cash by doing bank reconciliations.

Done correctly, bank reconciliation establishes the depositor's correct cash balance as of a given date and identifies any bank statement or district errors. Monthly reconciliation of the bank accounts, on a timely basis, by someone independent of the handling or recording of cash receipts and disbursements is an essential control over cash. The reconciliation is important to ensure that the records reflect the same cash balance as the actual amount of cash in the bank after consideration of the reconciling items. Of equal importance, it provides a unique opportunity for an internal verification of cash receipts and disbursements transactions. Due to the importance of bank reconciliations, another common control is to have a responsible employee review the monthly reconciliation as soon as possible after its completion.

The District's treasurer reviews bank statements and reconciles general ledger cash balances to bank account balances. There was no indication, however, that another employee or supervisor reviewed the reconciliation. The District needs to implement procedures to ensure that another employee or supervisor reviews the bank reconciliation.

Recommendations

8. Require the monthly reconciliation of all bank accounts by someone independent of the handling or accounting for cash.

Comments of Westbury Officials

District officials agree with this recommendation and have instituted a new policy regarding bank reconciliations.

Contributors to the Report
Westbury Union Free District

- James Conway, Audit Manager
- Neil A. Smith, Auditor-in-Charge
- Melissa Walters, Associate Auditor
- Ronald Talarico, Associate Auditor
- Charles Archibald, Senior Auditor



WESTBURY UNION FREE SCHOOL DISTRICT

Two Hitchcock Lane • Old Westbury, New York 11568-1624
516-876-5016 • FAX: 516-876-5187

CONSTANCE R. CLARK, Ed.D
Superintendent of Schools

December 13, 2001

RECEIVED

DEC 17 2001

OFFICE OF
AUDIT SERVICES

Mr. Daniel Tworek
Director
Office of Audit Services
The State Education Department
The University of the State of New York
Albany, New York 12234

Dear Mr. Tworek:

In response to the draft audit report, it is extremely important to note the improvements made since 1998. It is also fair to state that this report focused on a specific timeframe and does not currently represent the current management procedures implemented to improve that data accuracy and records management. For the record, funding for a new data management system was approved in this year's budget, which will allow the district to further refine and insure data accuracy.

I concur with the auditors relative to the recommendations and have listed below district efforts already implemented.

Since the school year 1999-2000, the district has instituted several accountability measures to ensure accuracy of data management. Listed below are the measures that have been instituted.

Recommendation 1.

Identify the individuals responsible for reporting State aid data. Specific responsibilities should be identified for Transportation, Limited English Proficiency, Extraordinary Needs, Private Excess, Public Excess, and Public Excess High Cost aids.

Response

The following offices have been identified for reporting State Aid Data: Office of Pupil Personnel Services, Office for Limited English Proficiency Programs, Office of the Assistant Superintendent for Business.

Recommendation 2:

Consider developing written procedures to guide staff in the collection and reporting of State aid data.

Response

Procedures for maintaining State aid documents and financial records have been addressed. Attached copy of procedures.

Recommendation 3:

Establish responsibility for collecting and reporting attendance data.

Response

District procedures, reporting format and responsible persons have been identified and implemented at all levels.

Daily attendance and withdrawals, and entries are required to be submitted the first of each month. Each school is required to maintain an updated database and document the withdrawals and transfers.

New attendance policy is in the development process for adoption by the Board of Education. The policy implementation is scheduled for the Fall of 2002.

Recommendation 4:

Develop a process to maintain and store source attendance documents.

Response

District procedures are currently in place to insure secure appropriate storage of attendance records. Each school administrator will be responsible for collection and storage of attendance records. Summer school attendance records will be forwarded to the Central Office for storage. Verification of the process will require the Principal's signature. The new student information and data management system will eventually eliminate the use of attendance cards.

Recommendation 5:

Consider developing procedures that will define a process for collecting and reporting attendance data.

Response

Addressed through the new attendance policy.

Recommendation 6 and 7:

Establish a system to adequately document and track the status of all students who leave the District and the District's efforts to retain the student or place them in another program. Also, retain adequate documentation to support the reported numbers.

Establish systems and processes to document, track, and report accurate cohort data. Also, retain documentation to support the reported numbers.

Response

Both recommendations will be addressed in the new reporting process and further accuracy will be accomplished through the student data management system.

The SNAP Program has been instituted for two years, which provides accuracy of free and reduced lunch eligibility. Database is maintained and updated on daily basis.

Recommendation 8:

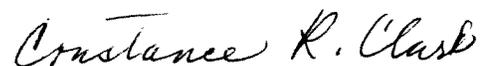
Require the monthly reconciliation of all bank accounts by someone independent of the handling or accounting for cash.

Response

The Assistant Superintendent and Treasurer have instituted a process for monthly reconciliation of bank accounts (copy of procedures).

I have enclosed attachments related to specific recommendations. If I can be of further assistance, please don't hesitate to call.

Sincerely,



Constance R. Clark, Ed.D
Superintendent of Schools

CRC/gc
Attachments

cc: Mr. James Conway

STATE AID COLLECTION OF INFORMATION AND TIMELINE

I. BEDS Enrollment Data (September)

1. BEDS forms received by district.
2. BEDS forms distributed to schools.
3. Principals have teachers complete forms; others completed by appropriate department.
4. BEDS forms certified by the Principals are returned to Central Office.
5. BEDS forms forwarded to State Education Department.

II. Attendance Data (Year-long) (See attached information from BOCES)

1. Attendance data reported by BOCES is sent to Pupil Personnel Office.
2. Monthly attendance reports sent to Central Office by Pupil Personnel to be distributed to the Board of Education.
3. SA-100 Attendance data for Semester I and Semester II is prepared by BOCES and submitted to the Pupil Personnel Office to forward to the Business Office.
4. Business Office reviews data and prepares SA-100 Form A – attendance data and submits forms to the State Education Department.

III. Children with Special Needs Data Collection:

1. All STAC forms are prepared and completed by the Pupil Personnel Office.
2. Completed STAC forms are submitted to the State Education Department by the Pupil Personnel Office.
3. All Medicaid forms are completed and submitted by Pupil Personnel Office and sent to the State Education Department.
4. Director of Pupil Personnel Services prepares the data for special needs students for end of year report SA-100 forms A and F. (June)
5. Pupil Personnel submits completed forms A and F to the Business Office.
6. Business Office collects data, reviews and prepares form A and F. (July).
7. Business Office finalizes forms A and F. (August)
8. Business Office submits forms A, F, ST-3 to the State Education Department. (September 1)

IV. ERSSA Data Collection – Pupil Personnel Office.

1. Child study teams and social workers logs reports.
2. Completed reports are submitted to the Pupil Personnel Offices.
3. Guidance reports are then sent to the Assistant Superintendent for Curriculum and Instruction.
4. Curriculum and Instruction Office submits data collection for Form A report. (June)
5. Business Office incorporates the ERSSA data for SA-100 Form A. (July)
6. Business Office finalizes forms A and F. (August)
7. Business Office submits forms A, F, ST-3 to State Education Department. (September 1)

V. Transportation Aid

1. Transportation aid data for SA-100 form F is completed by Transportation Coordinator. (June)
2. Completed Form F is submitted to the Business Office. (July)
3. Business Office finalizes forms A and F. (August)
4. Business Office submits forms A, F, ST-3 to State Education Department. (By September 1)

VI. Operating Aid Data

1. State Aid Data (output reports) are reviewed. (October)
2. State Aid update projection data is reviewed. (November)
3. Review and amend current year projections. (January)
4. Check State Education Output reports website. (January-February)
5. Review Governor's proposal. (January)
6. State Aid budget projections. (February-March)

WESTBURY UNION FREE SCHOOL DISTRICT
Business Office

MEMORANDUM

To: Dr. Joan L. Colvin,
Assistant Superintendent for Business and Management Services

From: William J. Pastore, Treasurer / Accountant

Date: May 7, 2001

Subject: Preliminary Audit Finding #17, Internal Controls, Bank Reconciliations

.....

I have reviewed the "Preliminary Audit Finding #17" regarding the internal controls over the bank reconciliations.

There are two (2) audit questions requiring a reply from the district:

1. Does the District agree that no other employee or supervisor reviews its bank reconciliations? No. Occasionally, Senior Account Clerk will review the bank reconciliations to the general ledgers to insure that the balances are correct.

Please note that having another employee would not be sufficient control if there were collusion between the employees. It is important for the independent auditors to perform a careful review of the bank accounts and trace activity that appears on the general ledger to the bank statements. Our independent auditors review all of the accounts for most of the year (sampling is used to check the accounts with the largest activity).

2. How will the District ensure that another employee or supervisor reviews its bank reconciliations? In the future the Treasurer will work closer with the Senior Account Clerk and both will review and initial the bank reconciliations .

Considering the time and effort devoted to the audit by the Office of Audit Services staff, it is satisfying that there was only one comment regarding our internal controls. Indirectly, it indicates that our policies and procedures provide for good internal controls and protection over the district's assets.

NASSAU BOCES
STUDENT SERVICES
ATTENDANCE REPORTING PROCEDURE

(Page 1 of 4)

HOMEROOM ATTENDANCE ROSTER:

A. The homeroom attendance roster (please see example A) is the method of transmitting attendance information to the Data Processing Center.

B. Each homeroom will be provided with a set of attendance sheets for each recording period. They are pre-printed with district name, school name, teacher, homeroom number, session, grade range, page number, att. period number, and period dates. Student names are listed in alphabetical order with eight students to a page. Space is allowed at the end of each class for adding new students.

C. At intervals during the attendance period the attendance for each student should be transcribed from your student card to the homeroom rosters. (It is recommended that this be done once or twice during the attendance period as experience has shown there are fewer errors when portions of the entire period are done at one or two times rather than on a daily basis.)

D. The form contains provisions for marking a student tardy, legally, and illegally absent. Entrances and departures are indicated by using the addition ("A"), transfer out/not enrolled ("T"), or the drop out ("D") circles.

E. These forms are to be processed at very high speeds, therefore they should not be rolled, folded, stapled, or mistreated. Each roster sheet is 8 ½" x 11" and fit conveniently into any office folder/envelope.

F. Be sure to use a No. 2 or softer pencil. (It is best not to use a sharp point.) Do not make any other marks or notes on the sheet. Erasures must be very cleanly erased to insure accuracy. An ink eraser is recommended. Care must be taken to mark inside the circles.

NASSAU BOCES
STUDENT SERVICES
ATTENDANCE REPORTING PROCEDURE

(Page 2 of 4)

PROCEDURE FOR RECORDING ATTENDANCE:

A. The form is divided into two parts:

1. The left side controls the status of student entry and departure in a homeroom. We have included student number, sex, grade, and date of birth for each student. In the case of students having the same name, this should help to identify the correct student. It is also hoped that errors in this information will be more readily detected and corrected.
2. The right side of the attendance roster controls the recording of attendance and establishes the actual date of entrance or exit.

B. Normal procedure (student name has been pre-printed on the roster)

1. No marks are necessary if a student has been present every day.
2. Fill in the "L" circle if a student is legally absent in the appropriate day of the week. Fill in the "I" circle for illegal absence and in the "T" circle if the student was tardy. Do not record more than one mark for the same day.

C. Deletion of a student from a homeroom

1. If a student is present in the class the last day of an attendance period, he/she is not to be removed in that attendance period.
2. Mark the "N" or "Not Enrolled" circles for each day that a student is not a member of the homeroom so that he/she may not be counted as present. In addition to this, you must mark the "T" or "Transfer Out" circle on the left side of the sheet (see example A, line 1). The computer will recognize an error if you have not properly completed both steps. Fill out a blue student delete form with the appropriate information (see example B). Please indicate the student's new destination so that we may keep your files current.

NASSAU BOCES
STUDENT SERVICES
ATTENDANCE REPORTING PROCEDURE

(Page 3 of 4)

3. If a student has reached the legal age of sixteen and is dropping out of school, you must indicate this by marking the "D" or "Drop Out" circle as well as marking the days ("N" circles) that the student is not enrolled as a member of that class). Do not mark both the "T" and the "D" box when a student is dropping out of school. Fill out a blue student delete form as outlined previously.

D. New students

1. Print the student's name (last name, first) in the first available blank space at the end of the homeroom roster (see example A, line 7). If additional spaces are needed to add students, use a blank attendance roster (do not use a pre-printed roster from the back of another homeroom). Indicate the names of the students to be added and fill in the "A" or "Add" circle. If this circle is not marked, the student may not be added. Note: The "A" circle is filled in only when a name is not pre-printed by the computer on the attendance roster.
2. Mark the student "N" or "Not Enrolled" for every day until he enters the class. His/her attendance is then recorded in the normal manner.
3. Attach a white student add form (example C) with all information including census information filled in for every student whose name has been added to a homeroom. The homeroom number on the white student add form should agree with the homeroom number on the attendance roster. Print as legibly as possible. The delete section of the form would be completed only if a student is added and deleted in the same period. Indicate this by filling in both the "A" and "T" or "D" circles along with the appropriate "N" or "Not Enrolled" circles (see example A, line 8). The white student add form should be paper clipped to the proper homeroom in the upper left corner only. Please do not staple anything to the attendance rosters.

NASSAU BOCES
STUDENT SERVICES
ATTENDANCE REPORTING PROCEDURE

(Page 4 of 4)

OTHER CHANGES:

A. Student name and census changes - Corrections to a student's name or other census information should be made on a green student update form (example D).

1. A student name change only involves the same student (example E, line 2). If the change involves two different students (example E, line 7) do not submit a student name change form. Instead, please treat the incorrect student as a delete and the correct student as an add to that homeroom. Follow the appropriate procedures for deleting a student and adding a student.
2. Please remember that if you are correcting a student's address, a change to one student will automatically change the address for all children in that family.

B. Teacher name correction - Teacher name corrections may be indicated directly on the attendance roster. Please cross out the incorrect information (using a red pen) and indicate the correct information (example A, top of form).

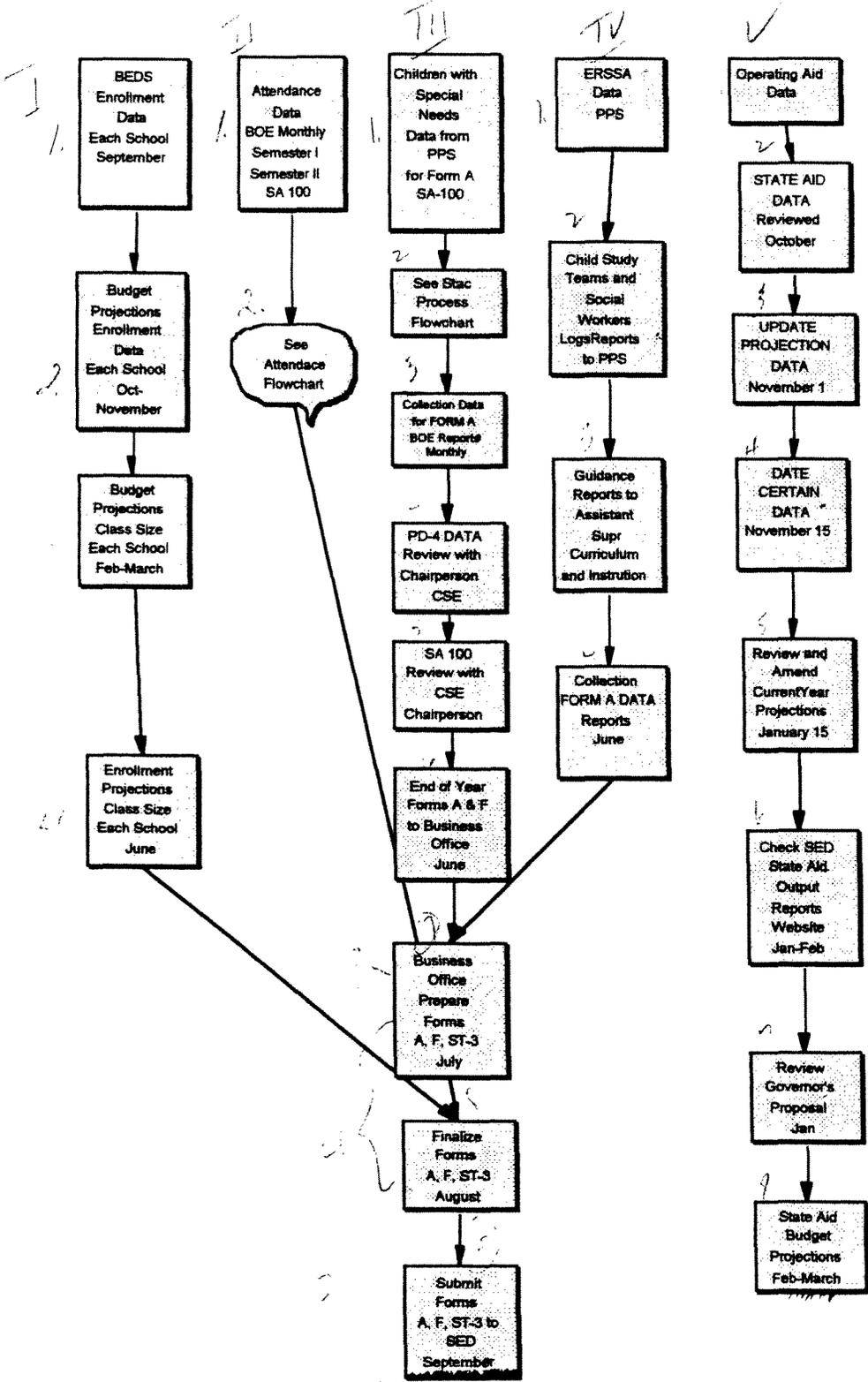
C. Homeroom number change - A homeroom number change may be indicated directly on the attendance roster. Please cross out the incorrect homeroom number (using a red pen) and indicate the correct number. A homeroom number may only be changed if the change involves the entire class. Do not alter information in the top left-hand section of the attendance roster (example F). This information controls the attendance for each student and can not be altered in any fashion!

REMINDER:

A. Grade level - please give special attention to the grade level of each student. Verify that the grade level indicated is correct. If a student is a Special Education student, please verify if he/she should have a grade of 80.

B. If you have questions regarding the correct procedure to follow, please call your coordinator at Nassau Boces, (516) 832-2700 and she will gladly assist you.

STATE AID COLLECTION of INFORMATION AND TIMELINE



HOME ROOM ATTENDANCE ROSTER

EXAMPLE DISTRICT **A**

Roosevelt UFSD

SCHOOL

DANIELS PRIMARY ELEMENTARY

TEACHER ~~XXXXXXXXXX~~

HOMEROOM 0004

SESSION 1

GRADE 02-02

PAGE 3

ATTENDANCE PERIOD 01

FROM 09/02/90

10/04/96

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------|-----------|-------|---------------|---|---|---|----|---|---|---|---|----|---|---|---|---|----|---|---|---|---|----|---|---|---|---|----|---|
| NAME [REDACTED] | | | | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F |
| STUDENT NO. | F | 02 | 12/30/89 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 |
| ADDITION (A) | TRANS OUT | GRADE | DATE OF BIRTH | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T |
| NAME [REDACTED] | | | | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F |
| STUDENT NO. | F | 02 | 07/27/89 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 |
| ADDITION (A) | TRANS OUT | GRADE | DATE OF BIRTH | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T |
| NAME [REDACTED] | | | | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F |
| STUDENT NO. | M | 02 | 12/24/89 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 |
| ADDITION (A) | TRANS OUT | GRADE | DATE OF BIRTH | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T |
| NAME [REDACTED] | | | | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F |
| STUDENT NO. | F | 02 | 10/16/88 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 |
| ADDITION (A) | TRANS OUT | GRADE | DATE OF BIRTH | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T |
| NAME [REDACTED] | | | | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F |
| STUDENT NO. | M | 02 | 03/06/89 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 |
| ADDITION (A) | TRANS OUT | GRADE | DATE OF BIRTH | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T |
| NAME [REDACTED] | | | | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F |
| STUDENT NO. | M | 02 | 11/11/89 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 |
| ADDITION (A) | TRANS OUT | GRADE | DATE OF BIRTH | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T |
| NAME [REDACTED] | | | | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F | M | T | W | Th | F |
| STUDENT NO. | F | 02 | 09/09/89 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 |
| ADDITION (A) | TRANS OUT | GRADE | DATE OF BIRTH | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T | T |

EXAMPLE B

DELETE SECTION

PLEASE CHECK:

- Transfer Within School
- Transfer to New School

School Name:

ST. AGNES

- Child Moved Out Of District
- Family Moved Out Of District
- Legal Dropout (Age 16 & over)
- Graduate
- College

Other:

Nassau BOCES
990-CC-179

STUDENT DELETE FORM

N

| | | | | | |
|--------------|---|-----|----------|----|-------|
| DANIELS, PRI | | 001 | 0004 | | 1 |
| School Name | | No. | Homeroom | | Sess. |
| 6 | 8 | 9 | 12 | 13 | |

| | | | | | |
|------------|----|----|------------|----|----|
| [REDACTED] | | | [REDACTED] | | |
| First Name | | | Last Name | | |
| 18 | 27 | 28 | 42 | 43 | 44 |

| | | | |
|-----|-------|------------|--------|
| F | 02 | 123087 | |
| Sex | Grade | No | Day Yr |
| 68 | 69 | Birth Date | |
| | | 71 | 76 |

Check if child is eligible for additional weight on SA-129A

Check if foster child

F

13 PARENT TITLE (Check One)

- 1. Mr. & Mrs.
- 2. Mr.
- 3. Mrs.
- 4. Miss
- 5. Dr.
- 6. Rev.
- 7. Ms.

| | | | | | |
|-------------------|----|----|------------------|----|----|
| Parent First Name | | | Parent Last Name | | |
| 14 | 23 | 24 | 38 | 39 | 40 |

| | | | | | |
|-----------|----|--------|--|--|--|
| House No. | | Street | | | |
| 39 | 44 | | | | |

| | | | | | |
|----------|----|------|----|--|--|
| Apt. No. | | Town | | | |
| 45 | 48 | 49 | 50 | | |

| | | | | | |
|----------------|----|---------|----|----------|----|
| 516- Phone No. | | Ar code | | Add code | |
| 56 | 65 | 66 | 69 | 70 | 74 |

FOR BOCES USE ONLY

| | | | | | |
|----------|----|----|----|------|--|
| PAGE NO. | | | | LINE | |
| 14 | 15 | 16 | 17 | | |

| | | | |
|---------|----|-----|--|
| Att Hcp | | A/D | |
| 77 | 78 | 79 | |

| | | | |
|-------------|----|--|--|
| Control No. | | | |
| 8 | 12 | | |

| | | |
|----|--------|----------|
| ns | adults | # child |
| 51 | 52 | 53 54 55 |

| | | | |
|------|----|--|--|
| Code | | | |
| 75 | 78 | | |

EXAMPLE C

DELETE SECTION

PLEASE CHECK:

- Transfer Within School
- Transfer to New School

School Name: _____

- Child Moved Out Of District
- Family Moved Out Of District
- Legal Dropout (Age 16 & over)
- Graduate
- College

Other: _____

Nassau BOCES
989-CC-280 Rev

STUDENT ADD FORM

| | | | |
|---|----------------------------|--|--------------------------|
| N | | | |
| DANIELS PRI <small>School Name</small> | 001 <small>No.</small> | 0004 <small>Homeroom</small> | 1 <small>Sess</small> |
| | 6 8 | 9 12 | 13 |
| [REDACTED] <small>First Name</small> | | [REDACTED] <small>Last Name</small> | |
| 18 | 27 | 28 | 42 |
| M <small>Sex</small> | 02 <small>Grade</small> | 11 11 87 <small>Mo Day Yr</small> | |
| 68 | 69 | Birth Date 71 76 | |
| | | — Check if child is eligible for additional weight on SA-129A — Check if foster child | |

| | | | |
|--|----|---|----|
| F | | | |
| 13 PARENT TITLE (Check One) | | | |
| <input type="checkbox"/> 1. Mr. & Mrs. | | <input type="checkbox"/> 5. Dr. | |
| <input type="checkbox"/> 2. Mr. | | <input type="checkbox"/> 6. Rev. | |
| <input type="checkbox"/> 3. Mrs. | | <input type="checkbox"/> 7. Ms. | |
| <input type="checkbox"/> 4. Miss | | | |
| [REDACTED] <small>Parent First Name</small> | | [REDACTED] <small>Parent Last Name</small> | |
| 14 | 23 | 24 | 38 |
| [REDACTED] <small>House No.</small> | | [REDACTED] <small>Street</small> | |
| 39 | 44 | | |
| 2 <small>Apt. No.</small> | | ROOSEVELT <small>Town</small> | |
| 45 | 48 | 49 | 50 |
| 516- [REDACTED] <small>Phone No.</small> | | | |
| 56 | 65 | | |
| | | [REDACTED] [REDACTED] 66 69 70 74 FOR BOCES USE ONLY | |

FOR BOCES USE ONLY

| | | | |
|---|----|---------------------|----|
| | | | |
| <small>PAGE NO.</small> | | <small>LINE</small> | |
| 14 | 16 | 17 | |
| [REDACTED] [REDACTED] <small>Att Hcp A/D</small> | | | |
| 77 | 78 | 79 | |
| [REDACTED] <small>Control No.</small> | | | |
| 4 | 12 | | |
| [REDACTED] [REDACTED] [REDACTED] [REDACTED] <small>ns adults # child</small> | | | |
| 51 | 52 | 53 | 55 |
| [REDACTED] <small>Code</small> | | | |
| 75 | 78 | | |

HOME ROOM ATTENDANCE ROSTER

EXAMPLE E

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |

DISTRICT
 Roosevelt UFSD
 SCHOOL
 DANIELS PRIMARY ELEMENTARY

TEACHER _____
 HOMEROOM 0004 SESSION 1
 GRADE 02-02 PAGE 1

ATTENDANCE PERIOD 01
 FROM 09/02/96 10/04/96

STUDENT NAME CHANGES

| | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| NAME [REDACTED] M 02 07/29/89 STUDENT NO. SEX GRADE DATE OF BIRTH ADDITION (A) TRANS OUT (T) DROP OUT (D) | M T W Th F 1 | M T W Th F 2 | M T W Th F 3 | M T W Th F 4 | M T W Th F 5 |
| NAME [REDACTED] M 02 03/28/89 STUDENT NO. SEX GRADE DATE OF BIRTH ADDITION (A) TRANS OUT (T) DROP OUT (D) | M T W Th F 1 | M T W Th F 2 | M T W Th F 3 | M T W Th F 4 | M T W Th F 5 |
| NAME [REDACTED] M 02 05/02/89 STUDENT NO. SEX GRADE DATE OF BIRTH ADDITION (A) TRANS OUT (T) DROP OUT (D) | M T W Th F 1 | M T W Th F 2 | M T W Th F 3 | M T W Th F 4 | M T W Th F 5 |
| NAME [REDACTED] F 02 05/14/89 STUDENT NO. SEX GRADE DATE OF BIRTH ADDITION (A) TRANS OUT (T) DROP OUT (D) | M T W Th F 1 | M T W Th F 2 | M T W Th F 3 | M T W Th F 4 | M T W Th F 5 |
| NAME [REDACTED] 02 11/27/89 STUDENT NO. SEX GRADE DATE OF BIRTH ADDITION (A) TRANS OUT (T) DROP OUT (D) | M T W Th F 1 | M T W Th F 2 | M T W Th F 3 | M T W Th F 4 | M T W Th F 5 |
| NAME [REDACTED] F 02 12/27/89 STUDENT NO. SEX GRADE DATE OF BIRTH ADDITION (A) TRANS OUT (T) DROP OUT (D) | M T W Th F 1 | M T W Th F 2 | M T W Th F 3 | M T W Th F 4 | M T W Th F 5 |
| NAME [REDACTED] M 02 07/03/89 STUDENT NO. SEX GRADE DATE OF BIRTH ADDITION (A) TRANS OUT (T) DROP OUT (D) | M T W Th F 1 | M T W Th F 2 | M T W Th F 3 | M T W Th F 4 | M T W Th F 5 |
| NAME [REDACTED] 02 07/15/89 STUDENT NO. SEX GRADE DATE OF BIRTH ADDITION (A) TRANS OUT (T) DROP OUT (D) | M T W Th F 1 | M T W Th F 2 | M T W Th F 3 | M T W Th F 4 | M T W Th F 5 |

HOME ROOM ATTENDANCE ROSTER

EXAMPLE DISTRICT F

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

DISTRICT OFFICE
SCHOOL
DANIELS PRIMARY ELEMENTARY
TEACHER Mrs. [REDACTED]
HOMEROOM 0004 SESSION 1
GRADE 02-02 1064 PAGE 2
ATTENDANCE PERIOD 01
FROM 09/02/96 TO 10/04/96

| | | | | | | | | |
|--------------|---------------|--------------|---------------|------------|------------|------------|------------|------------|
| NAME | M | 02 | 11/1/89 | M T W Th F |
| STUDENT NO | SEX | GRADE | DATE OF BIRTH | L L L L L | L L L L L | L L L L L | L L L L L | L L L L L |
| ADDITION (A) | TRANS OUT (T) | DROP OUT (D) | | I I I I I | I I I I I | I I I I I | I I I I I | I I I I I |

| | | | | | | | | |
|--------------|---------------|--------------|---------------|------------|------------|------------|------------|------------|
| NAME | M | 02 | 07/27/89 | M T W Th F |
| STUDENT NO | SEX | GRADE | DATE OF BIRTH | L L L L L | L L L L L | L L L L L | L L L L L | L L L L L |
| ADDITION (A) | TRANS OUT (T) | DROP OUT (D) | | I I I I I | I I I I I | I I I I I | I I I I I | I I I I I |

| | | | | | | | | |
|--------------|---------------|--------------|---------------|------------|------------|------------|------------|------------|
| NAME | F | 02 | 04/1/89 | M T W Th F |
| STUDENT NO | SEX | GRADE | DATE OF BIRTH | L L L L L | L L L L L | L L L L L | L L L L L | L L L L L |
| ADDITION (A) | TRANS OUT (T) | DROP OUT (D) | | I I I I I | I I I I I | I I I I I | I I I I I | I I I I I |

| | | | | | | | | |
|--------------|---------------|--------------|---------------|------------|------------|------------|------------|------------|
| NAME | F | 02 | 06/17/89 | M T W Th F |
| STUDENT NO | SEX | GRADE | DATE OF BIRTH | L L L L L | L L L L L | L L L L L | L L L L L | L L L L L |
| ADDITION (A) | TRANS OUT (T) | DROP OUT (D) | | I I I I I | I I I I I | I I I I I | I I I I I | I I I I I |

| | | | | | | | | |
|--------------|---------------|--------------|---------------|------------|------------|------------|------------|------------|
| NAME | F | 02 | 08/10/89 | M T W Th F |
| STUDENT NO | SEX | GRADE | DATE OF BIRTH | L L L L L | L L L L L | L L L L L | L L L L L | L L L L L |
| ADDITION (A) | TRANS OUT (T) | DROP OUT (D) | | I I I I I | I I I I I | I I I I I | I I I I I | I I I I I |

| | | | | | | | | |
|--------------|---------------|--------------|---------------|------------|------------|------------|------------|------------|
| NAME | M | 02 | 12/19/87 | M T W Th F |
| STUDENT NO | SEX | GRADE | DATE OF BIRTH | L L L L L | L L L L L | L L L L L | L L L L L | L L L L L |
| ADDITION (A) | TRANS OUT (T) | DROP OUT (D) | | I I I I I | I I I I I | I I I I I | I I I I I | I I I I I |

| | | | | | | | | |
|--------------|---------------|--------------|---------------|------------|------------|------------|------------|------------|
| NAME | F | 02 | 06/15/89 | M T W Th F |
| STUDENT NO | SEX | GRADE | DATE OF BIRTH | L L L L L | L L L L L | L L L L L | L L L L L | L L L L L |
| ADDITION (A) | TRANS OUT (T) | DROP OUT (D) | | I I I I I | I I I I I | I I I I I | I I I I I | I I I I I |

| | | | | | | | | |
|--------------|---------------|--------------|---------------|------------|------------|------------|------------|------------|
| NAME | F | 02 | 09/17/89 | M T W Th F |
| STUDENT NO | SEX | GRADE | DATE OF BIRTH | L L L L L | L L L L L | L L L L L | L L L L L | L L L L L |
| ADDITION (A) | TRANS OUT (T) | DROP OUT (D) | | I I I I I | I I I I I | I I I I I | I I I I I | I I I I I |

PLEASE DO NOT ALTER INFORMATION IN THIS SECTION

**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.