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

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September 17, 2015

Ms. Ginnie Farrell
Board President
City School District of Albany
1 Academy Park
Albany, NY 12207

Dear Ms. Farrell:

I am writing to transmit the final results of our recently completed audit of the City School District of Albany (District) use of the American Recovery and Reinvestment Act (ARRA) Race to the Top (RTTT) grant awarded for the July, 1 2013 – September 23, 2014 period. The total amount claimed by the District for this period was $518,350. The audit was conducted pursuant to the Commissioner of Education's authority under Section 305 of the Education Law. Our audit objectives were to verify the allowability and accuracy of amounts reported in the Final Expenditure Report in the ARRA Reporting System and to assess compliance with pertinent federal requirements for the use of these funds.

To accomplish our objectives, we reviewed applicable laws, regulations, policies and procedures; interviewed District and State Education Department management and staff; and examined records and supporting documentation.

The audit was conducted 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 procedures considered necessary. It 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.

The results of this audit have been discussed with District officials and their comments have been considered in preparing this report. The District's response to the draft report is included as Appendix A.

Audit Results

Compliance with Federal Grant Requirements

The scope of work for all RTTT grants states that school-based inquiry teams are required to be in place at every school building. A school-based inquiry team is comprised of teachers, teacher leaders, and administrators who are charged with becoming an expert in accessing, understanding, and using data to identify a change in instructional practice (e.g. teaching division of fractions) that will accelerate learning for a specific group of underperforming students. Documentation to support and track the work of school-based inquiry teams was not provided for 1 of the 5 school buildings sampled.

Recommendations

1. Ensure that all elements in the RTTT scope of work agreement are supported in each of the school buildings including school-based inquiry teams.

Section 170.12 of the Regulations of the Commissioner of Education requires the submission of a Board approved corrective action plan, in response to all the findings, within ninety days of the issuance of this report. The corrective action plan should include the expected date of implementation, where appropriate.

I appreciate the cooperation and courtesies extended to our staff during the audit.

Sincerely,

Sharon Cates Williams

Sharon-Cates Williams
Deputy Commissioner
Performance Improvement Management Services

c: M. Elia, B. Berlin, D. Juron, J. Delaney, M. Zollo, C. Szuberla, J. Conroy (DOB), J. Dougherty (OSC), M. Wyngaard (Superintendent), W. Hogan (Assistant Superintendent for Business)

Appendix A

WILLIAM F. HOGAN, ASSISTANT SUPERINTENDENT FOR BUSINESS AFFAIRS

September 9, 2015

Ms. Sharon Cates-Williams, Deputy Commissioner
NYS Education Department – Office of Audit Services
89 Washington Avenue
Room 524 EB
Albany, NY 12234

Dear Ms. Cates-Williams:

This letter is in response to your draft audit results dated August 6, 2015 regarding the Race to the Top grant awarded for the period July 1, 2013 through September 23, 2014.

NYSED recommendation: *Ensure that all elements in the RTTT scope of work agreement are supported in each of the school buildings including school-based inquiry teams.* More specifically, *documentation to support and track the work of school-based inquiry teams was not provided for 1 of the 5 school buildings sampled.*

The City School District of Albany has reviewed the matter you raised and agrees with your recommendation. There was staff transition at the Principal level during the period for which school-based inquiry teams were to be implemented which may have contributed to the oversight. Based upon your recommendation, the District's current District Comprehensive Improvement Plan (DCIP) has a clear goal and plan for consistent implementation of school-based inquiry teams in all schools using the District data's protocol with support from central office. The implementation will be supervised at the Assistant Superintendent level at central office.

Best Regards,

William F. Hogan

William F. Hogan

Cc: Edward.Lenart@nysed.gov

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