

Annual Consolidated Fiscal Report Training for Special Education Providers

November 2013

To: Directors of Approved 4410 Preschool Special Education Programs;
Executive Directors of In-State Approved Private Schools Educating
Students with Disabilities; and
Superintendents, State-Supported Schools

From: Joseph Conroy
Director of Education Finance

James P. DeLorenzo
Assistant Commissioner
Office of Special Education

Ann Marsh
Director, Rate Setting Unit

The purpose of this memorandum is to inform providers of approved school-age and preschool programs for students with disabilities who submit a Consolidated Fiscal Report (CFR) to the Department of the availability of online CFR training modules. The Department recommends that any individual who signs or certifies a CFR on behalf of such provider undergo CFR training prior to submitting the annual CFR.

Following a comprehensive examination of the special education programs, services and costs, the Board of Regents adopted a number of proposals in order to enhance the fiscal oversight and accountability measures of approved private special education providers. In order to improve the accuracy and integrity of the financial reporting requirements, as prescribed in section 200.9 of the Regulations of the Commissioner of Education, the Board of Regents directed that annual financial training on the CFR be mandatory for any individual who signs or certifies a CFR on behalf of a private provider.

The Department has developed online training modules on the CFR. It is the Department's recommendation that any individual who signs or certifies a CFR (including the independent Certified Public Accountant) on behalf of an approved private school-age and/or preschool program for students with disabilities will have either completed the online training modules developed by the Department or attended in-person CFR training offered by the New York State Consolidated Fiscal Reporting Interagency Committee. The Department's Rate Setting Unit will track attendance or completion of the training through an electronic registration process.

Please visit the following webpage for more information regarding the in-person CFR training sessions, and the Department's online training modules and registration process:

<http://www.oms.nysed.gov/rsu/Training/CFRTraining.html>

Questions regarding this memorandum may be directed to the Rate Setting Unit: 518-474-3227.