



## **East Ramapo Central School District**

**Intensive Review of Funded Programs and Non-Public School  
Support  
For the Year Ending June 30, 2022**

# East Ramapo Central School District

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**TOBIN & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS, PC

To the Board of Directors  
East Ramapo Central School District  
105 South Madison Avenue  
Spring Valley, NY 10977

We have performed an intensive review of Funded Programs and Non-Public School Support, as agreed to by the East Ramapo Central School District (the District) for the year ended June 30, 2022. The purpose of this engagement is to ensure compliance with applicable New York State laws and regulations under the Fiscal Accountability Initiative.

Our report provides the results of our review and attribute testing of the selected area. In addition, our report provides observations and recommendations for any areas for which we believe improvements can be made to existing processes and internal controls.

We are pleased to have had the opportunity to serve you and look forward to reviewing this report in detail with you. We would also like to thank the Board of Education and the employees of the East Ramapo Central School District for their time and assistance during our engagement.

Sincerely,

***Tobin & Company***  
***Certified Public Accountants, PC***

Tobin & Company  
Certified Public Accountants, PC  
April 20, 2022

# East Ramapo Central School District

## Review Procedures

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Upon presentation of the Updated Risk Assessment Report, we have performed an intensive review of Funded Programs and Non-Public School Support at the request of the Board of Education (the Board) of the East Ramapo Central School District (the District).

### **Intensive Review**

Our intensive review of Funded Programs and Non-Public School Support consisted of the following:

- 1) Interviewed staff associated with the Funded Programs to develop an understanding of policies and procedures.
- 2) Reviewed the Fiscal Guidelines for Federal and State Aided Grants for proper guidance on the filing schedule to request funds on federal and state funded projects and for the financial management of grants.
- 3) Review of 2021/2022 Title grant allocation calculations, with a focus on Title I. Review of the formula used and examined documents used in preparing the calculations.
- 4) Review the disbursement cycle for funded programs, for the following attributes:
  - a. Proper authorization
  - b. Purchases in conformance with funded program requirements
  - c. Payment amount equals invoice amount
- 5) Reviewed monitoring procedures used by the District over Non-Public Schools receiving Title I, II, III, and IV.

Key personnel interviewed during our process were as follows:

Daniel Shanahan, *Executive Director of External School Operations*

Stacy Morgan, *Executive Director of Fiscal Responsibility*

Armani Bishun, *Senior Clerk of Federal Programs*

Phyllis Tucker, *Accountability Coordinator*

Kimberly Smith, *Secretary to Assistant Superintendent of Funded Programs*

Susan Weber, *Financial Control Clerk*

### Overview of Funded Programs

Based on interviews with District Administration and document testing, below is an overview of the Grant process.

Federal and state grants are applied for on an annual basis. The Executive Director of External School Operations is responsible for the New York State Title Grants and the Federal flow through grants. The grant purpose will dictate which expenses can be applied to the various grants. The grants that East Ramapo Central School District have received are as follows:

- 1) **Title I** – Improving Basic Programs Operated by Local Educational Agencies (LEAs). These funds are primarily used to provide an equitable, high-quality education for children in low-income families.
- 2) **Title II** – Supporting Effective Instruction. These funds are for the purpose of:
  - a. Increase student achievement consistent with NYS Academic Standards.
  - b. Improve the quality and effectiveness of teachers, principals, and other school leaders.
  - c. Increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools.
  - d. Provide low-income and minority students greater access to effective teachers, principals, and other school leaders.
- 3) **Title III** – Language Instruction for English Language Learners and Immigrant Students.
- 4) **Title IV** – Student Support and Academic Enrichment grant program.
  - a. Provide all students with access to a well-rounded education.
  - b. Improve school conditions for student learning.
  - c. Improve the use of technology in order to improve the academic achievement and digital literacy of all students.
- 5) **Universal Pre-Kindergarten Program** – The purpose of this program is to provide four-year-old students with an opportunity to access high-quality pre-kindergarten programs.
- 6) **Early College High School Program** – The purpose of this program is to prepare New York Students for high-skill jobs of the future in technology, manufacturing, and finance.
- 7) **My Brother’s Keeper** – The purpose of this program is to “Change the Narrative” of boys and young men of color, and all students, by closing and eliminating the opportunity gaps they face and helping them reach their full potential.

### Title Allocation

To gain a better understanding of the District’s funded programs, we reviewed processes and procedures over its Title Grant allocation between the Public and Non-Public schools. The allocation is calculated using Microsoft Excel.

There are 82 nonpublic schools that receive Title I funds. The preparation of the consolidated application (combination of the District and Non-Public Schools) begins in July. The first step requires gathering the data from the nonpublic schools. This must be completed before any other step since it determines the allocation of funds between the District and the Non-Public Schools. The Office of Fund Programs works closely with the Non-Public schools in making any corrections to their demographic spreadsheets. However, there may be a few schools that do not submit corrections in a timely manner. Because of this, the District uses the previous year’s percentage of Free and Reduced students as an estimate. After the application is submitted, the Office of Funded Programs continues to work with these schools and make the corrections in the application for carryover funds.

# East Ramapo Central School District

## Overview of Funded Programs

Allocation methodology for each Title Grant is as follows:

- Title 1: Allocation of funds is based off the total number of Free and Reduced eligible students enrolled between the District and Non-Public Schools.
- Title II and IV: Allocation of funds is based off total enrollment percentage between the District and Non-Public Schools.
- Title III: Allocation of funds is based off the total number of Limited English Proficient (LEP) students enrolled at the District and Non-Public Schools.

The allocation of Title Grant funds for the year ending June 30, 2022, is as follows:

| <b>Grant</b> | <b>Public School Allocation</b> | <b>Non Public School Allocation</b> | <b>Total Received</b> |
|--------------|---------------------------------|-------------------------------------|-----------------------|
| Title I      | \$ 5,460,015                    | \$ 15,112,451                       | \$ 20,572,466         |
| Title II     | 469,385                         | 1,564,412                           | 2,033,797             |
| Title III    | 755,025                         | 2,430,474                           | 3,185,499             |
| Title IV     | 346,327                         | 1,154,271                           | 1,500,598             |
|              | <u>\$ 7,030,752</u>             | <u>\$ 20,261,608</u>                | <u>\$ 27,292,360</u>  |

### Grant Spending and Management

Once the Grant is awarded to the District, form FS-25 is used to request funds. Twenty percent of the funds are received by the District at the beginning of the grant period. After that, the rest is divided up and given in increments over the rest of the school year.

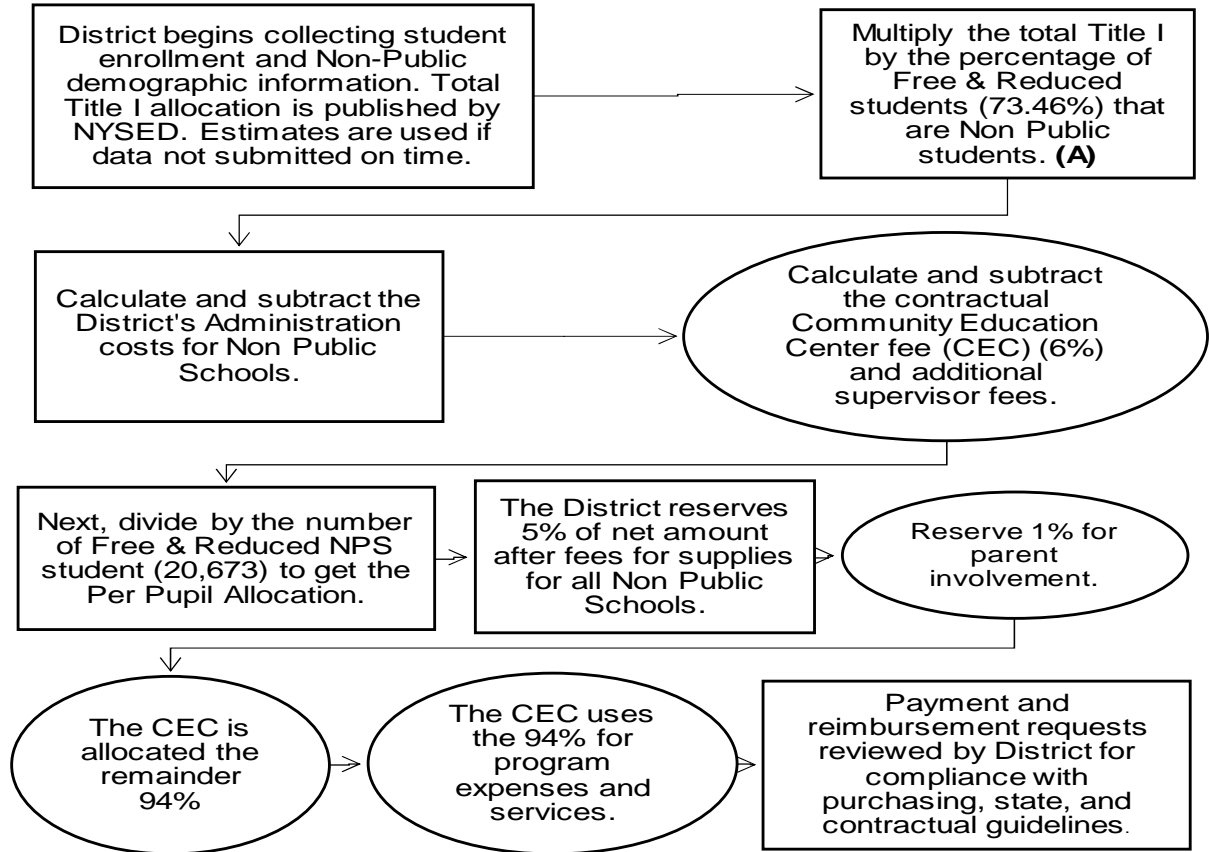
- **Supplies and Materials:** Supplies relating to grants are paid directly by the District using the Title funds allocated specifically for this purpose. Requests for purchases follow purchasing guidelines and regulations. Five percent of grant funding is held by the District to be used specifically for supplies and materials.
  - Non-Public Schools are required to submit a request form specifically stating the purpose of the purchase request. All requests must be approved by the Assistant Superintendent for Funded Programs prior to purchase to ensure compliance with grant specifications. Non-public schools also complete a justification form that explains any extenuating circumstance related to their request for supplies.
- **Services:** The District uses the Community Outreach Center (CEC) to facilitate Non-Public grant spending for services provided to the Non-Public schools. The CEC pays for these services initially, and then requests reimbursement from the District. All requests must be preapproved by the Executive Director of External School Operations. These services must be reasonable, in accordance with grant guidelines, and specified in the CEC contract in order to be approved. Costs for program services at Non-Public schools are itemized on a monthly invoice submitted by CEC. The CEC is paid a management fee for its services rendered. The management fee is a percentage of each Title Grant (6% for Title's I and II, 2% for Title's III and IV). Management cost reimbursements are based off of itemized invoices submitted by the CEC.

# East Ramapo Central School District

## Allocation Process: Title I

### Calculating of the Title I Allocation

Below represents the District's allocation process for Title I funds:



| (A)          | F & R<br>Enrollment | % to<br>Total |
|--------------|---------------------|---------------|
| The District | 7,469               | 26.54%        |
| Non-Public   | 20,673              | 73.46%        |
| <b>Total</b> | <b>28,142</b>       | <b>100%</b>   |

| Title I Allocation for the year ending June 30, 2022     | Amount               |
|--|----------------------|
| NYSED approved Title I Application amount                | \$ 20,572,466        |
| 73.46% of Free & Reduced students are Non Public         | 15,112,451           |
| District Administration Costs                            | (844,146)            |
| CEC Administration and Supervisor Fees                   | (1,126,098)          |
| 5% of net reserved by the District for supplies          | (657,110)            |
| 1% is reserved for parent involvement                    | (131,423)            |
| <b>CEC allocation to fund NPS grant related services</b> | <b>\$ 12,353,674</b> |

### Test Results

#### Disbursements for Supplies

During our engagement we randomly selected 20 supplies and equipment request forms for review. Supply purchases include reading materials, technology supplies, desks, pencils, paint, etc. We reviewed for the following:

- Completed request form from Non-Public School.
- Request approved by Assistant Superintendent of Funded Programs.
- Purchase Order amount agrees to invoice and request amount.
- Vendor and supplies in conformance with funded program requirements.

**No exceptions noted.** All vendors and supplies were in conformance with funded program requirements.

#### Review of Reimbursements to the Community Education Center

We reviewed 13 reimbursement requests from the CEC related to services provided to the Non-Public Schools. We reviewed for the following:

- Proper authorization.
- Sufficient backup and documentation to support the payment request.

**No exceptions were noted.**

#### Basic Education Data System Testing

During our engagement, we tested 40 Non-Public schools Basic Education Data System reports against the Title I School Allocation and Student Count 2021-2022 spreadsheet. We reviewed for the following:

- Compared total enrollment of Non-Public school students from each report.
- Total free and reduced nonpublic school students from each report.

We noted the following:

- We noted five instances (out of 82 Non-Public schools) where estimated enrollment and free and reduced student data were used in grant applications. From talking to Administration, this is due to a delay in timely and accurate information submitted by the Non-Public Schools. Because there are time sensitive submission dates by NYSED, the District estimates data based on the prior to ensure timely submission. Once accurate data submitted, the Executive Director of External Operations will reconcile and allocate funds appropriately.



### Observations and Recommendations

- 1) Observation: Although the District is performing onsite audits/reviews of nonpublic documentation impacting state aid, there is currently no formal tracking of findings or scheduled follow ups.  
Recommendation: The District should create a formal checklist used in their review to highlight steps and to document any findings. This should then be signed by both the District reviewer as well as a Non-Public representative. In addition, if any audit results in exceptions and findings, the District should schedule routine follow-ups so ensure any potential issues are rectified.
  
- 2) Observation: The District uses multiple spreadsheets to track Non-Public funding, student demographics, and eligibility.  
Recommendation: The District should purchase a software to assist the Assistant Superintendent of Funded Programs with tracking of all information. Having multiple spreadsheets that all need to be updated separately has the potential for error. Housing all information in a centralized location provides for better efficiency and accuracy.
  
- 3) Observation: There have been instances where certain Non-Public Schools have over or underestimated the number of eligible free & reduced students. During our interviews it was noted that there were Non-Public schools that were unaware of the specific data needed of its free and reduced enrollment population. Due to the time sensitivity of grant deadline submission dates, the District is forced to estimate data based on prior year submissions.  
Recommendation: The District should continue to remind the Non-Public School officials of the necessity of having its respective free and reduced eligibility census submitted accurately and in time for the District's Title I application.