



AMHERST CENTRAL SCHOOL DISTRICT

RESULTS OF TESTING FOR THE YEAR ENDED JUNE 30, 2025

Lumsden 
McCormick ^{LLP}

CERTIFIED PUBLIC ACCOUNTANTS

Cyclorama Building | 369 Franklin Street | Buffalo, NY 14202

p: 716.856.3300 | f: 716.856.2524 | www.LumsdenCPA.com

RISK AREA: SPECIAL EDUCATION/BILLING – PRIVATE PLACEMENT STAC REPORTING

RISK ASSESSMENT: HIGH

OBJECTIVES:	<ul style="list-style-type: none">• To determine whether students who were eligible to receive services from third-party providers based on their Individualized Education Programs (IEPs) were included on the STAC listing prepared by Management Advisory Group (MAG)• To verify that students actually received these services based on a review of provider invoices
TESTING PERFORMED:	<ul style="list-style-type: none">• Obtained the STAC listing for the 2024-2025 school year for all students eligible for Private Placement• Selected three of eight providers from the STAC listing• Obtained the October 2024 and June 2025 invoices for the three providers selected, which totaled 29 students, and compared the students on the invoices to the STAC listing• Requested the IEPs for the 2024-2025 school year for the students selected to determine whether the providers on the STAC listing agreed with those listed on the IEPs
RESULTS:	<ul style="list-style-type: none">• 5 of the 29 students selected from the invoices were not on the Private Placement STAC listing<ul style="list-style-type: none">– 2 students receiving services were over 21 at the start of the school year and therefore did not qualify for STAC aid and were properly excluded– 3 students were properly included on the Chapter Placement STAC listing for students placed under the Office for People with Developmental Disabilities (OPWDD) not the Private Placement STAC listing• The remaining 24 students were included on the Private Placement STAC listing and the correct services were provided
RECOMMENDATIONS:	<ul style="list-style-type: none">• None at this time

RISK AREA: SPECIAL EDUCATION/BILLING – PUBLIC PLACEMENT STAC REPORTING

RISK ASSESSMENT: HIGH

OBJECTIVE:	<ul style="list-style-type: none">• To determine whether students who were eligible to receive services from Erie 1 BOCES (BOCES) based on their IEP assessments were included on the STAC listing prepared by MAG
TESTING PERFORMED:	<ul style="list-style-type: none">• Requested the STAC listing for the 2024-2025 school year for students eligible for BOCES' services• Obtained the 2024-2025 invoices from BOCES to determine whether the 33 students selected were included on the STAC listing• Selected 12 of the 33 students obtaining their IEPs to determine whether their placements agreed to the STAC listing and services requested
RESULTS:	<ul style="list-style-type: none">• 8 of the 33 students were properly not included on the Public Placement STAC listing as the cost of services provided was under the threshold for reimbursement; all remaining students were properly included• IEPs obtained for the 12 students selected agreed to the STAC listing and services requested
RECOMMENDATIONS:	<ul style="list-style-type: none">• None at this time

RISK AREA: SPECIAL EDUCATION/BILLING – §4201 PLACEMENT STAC REPORTING

RISK ASSESSMENT: HIGH

OBJECTIVES:	<ul style="list-style-type: none">• To determine whether students who are eligible to attend schools that specialize in specific services as defined under §4201 of NYS Education Law and based on their IEP assessments were included on the STAC listing prepared by MAG• To verify that students actually received the services requested based on a review of invoices
TESTING PERFORMED:	<ul style="list-style-type: none">• Obtained the STAC listing for the 2024-2025 school year for §4201 Placement students• Compared all students from the providers' 2024-2025 invoices to the STAC listing and IEPs to determine whether they agreed• Obtained communication from New York State (the State) regarding the reduction of the District's State aid for services provided by State-operated schools• Obtained the 2024-2025 IEPs for all students selected to determine whether the provider and services received agreed to the STAC listing
RESULTS:	<ul style="list-style-type: none">• Of the three students listed on the invoices:<ul style="list-style-type: none">– One student received services from a private school and was included on the invoices from that school noting that the services agreed to the STAC listing– Two students attended State-operated schools and there was a reduction in the District's State aid for the services provided• All IEPs agreed to the STAC listing
RECOMMENDATIONS:	<ul style="list-style-type: none">• None at this time

RISK AREA: SPECIAL EDUCATION/BILLING – CHAPTER PLACEMENT STAC REPORTING

RISK ASSESSMENT: HIGH

OBJECTIVES:	<ul style="list-style-type: none">• To determine whether students who are eligible to receive services outlined in Chapters 47, 66, and 721 of State Education Law and placed by OPWDD based on their IEP assessments were included on the STAC listing prepared by MAG• To determine whether students actually received the requested services based on a review of invoices
TESTING PERFORMED:	<ul style="list-style-type: none">• Obtained the STAC listing for the 2024-2025 school year for all Chapter Placement students• Selected three of the five providers listed• Obtained the October 2024 and June 2025 invoices for the three providers and selected three students to determine whether they were included on the STAC listing• Obtained the IEPs for the students selected to determine whether the services provided agreed to the STAC listing
RESULTS:	<ul style="list-style-type: none">• All students received the requested services as stipulated by their IEPs and were included on the invoices provided
RECOMMENDATIONS:	<ul style="list-style-type: none">• None at this time