

Eastchester Union Free School District

Report on Internal Controls Pertaining to the Special Education Services Cycle

April 2026

Nawrocki Smith LLP, Accountants & Advisors

Eastchester Union Free School District

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Scope of Engagement

Pursuant to the request of the Eastchester Union Free School District ("The District") and in accordance with the District's internal audit plan designed within the June 2025 Risk Assessment Update Report, we have reviewed the policies, procedures, and internal controls pertaining to the District's Special Education Services Cycle. This internal audit report pertains to the 2025/2026 fiscal year.

The objective of our analysis was to determine whether the internal controls pertaining to the Special Education Services procedures are adequate and that duties are properly performed, thus safeguarding the District's assets.

Work Performed

Our analysis consisted of the following:

1. Examined the documents provided to us by the Business Office and the Special Education Department, including:

    a) Board approved policies pertaining to the District's Special Education Department.

b) Cash disbursement listing generated by nVision, indicating expenditures applicable to Special Education services from July to November 2025
c) Appropriation Status Reports generated by nVision for the fiscal years 2022/2023, 2023/2024, and 2024/2025.
d) Sample of student files maintained by the Special Education Department for services provided during the fiscal year 2024/2025.
e) STAC calculation worksheets prepared by Questar BOCES, and related provider invoices and District salary reports for a sample of students
f) Voucher packets, including, but not limited to, check stubs, invoices, purchase orders, packing slips, and applicable supporting documentation.

2. Initial planning and interviews with the Assistant Superintendent for Business, Interim Assistant Superintendent for Pupil Personnel Services, Assistant Directors of Special Education, and Treasurer. During our meetings, we had the opportunity to review documents and direct inquiries regarding transactional records, supporting documents, and timely reporting. The purpose of these interviews was to obtain knowledge as to each individual's job duties and involvement as they pertain to the Special Education Services process, day-to-day responsibilities, who they report to, and who they supervise.

3. Assessed the District's internal controls, including control effectiveness, performance, and expenditures. Assessed possible improvements pertaining to the internal controls of the special education cycle. Such recommendations are presented within each applicable report section.

4. Prepared analysis and report. An audit exit conference was held on May 12, 2026 with the Assistant Superintendent for Business and Treasurer. Findings and recommendations contained in this report were discussed with those attending.

Assessment of Special Education Services Procedures

The agreed-upon scope of the District's Special Education Services Cycle is structured around six (6) distinct categories. We have analyzed each categorical procedure during the course of our audit. We have documented these Special Education Services processes by way of narratives for each categorical procedure within Exhibits 1 through 6. For ease of reference, the categories are listed below:

- ***General Controls and Governance Procedures***
- ***Budget to Actual Expenditures***
- ***Referrals Procedures***
- ***Cash Disbursements and Contracts/Requests for Proposal Procedures***
- ***System to Track and Account for Children ("STAC") Reimbursement Procedures***
- ***Medicaid Reimbursement Procedures***

General Controls and Governance Procedures *(Exhibits 1 & 2)*

The attached Exhibits 1 and 2 summarize the organizational structure of the Special Education Services Cycle. The following table summarizes the processes currently carried out by each party:

Party	**Function**
Board of Education	Sets policies. Signs vendor contracts.
Business Office	Processes vendor payments and maintains paid invoices. Sends salary information and invoices to Questar BOCES for STAC claims. Records STAC reimbursement payments and tracks receivables.
Special Education Department	Creates a file for the student and enters the student's information into Frontline IEP. Notifies the school's social worker, psychologist, teachers, and pertinent therapists of the student's required testing & services. Schedules meetings with the Committee on Special Education (CSE) panel. Enters CSE minutes directly into Frontline IEP Direct. Identifies the special education agencies, if any, to provide services. Conducts annual reviews of students' performance. Maintains student files. Drafts service contracts with vendors, indicating the pricing and type of services to be provided. Conducts annual reviews of students' performance and testing results. Assigns user access to Frontline IEP Direct. Tracks and monitors the student's IEP and performance through Frontline IEP. Reviews invoices for accuracy and forwards them to the Business Office for payment processing. Prepares the Special Education Department budget and maintains information on student placement and related services.
Third-Party Consultant	Reviews Frontline IEP Direct for students who could meet the high-cost threshold. Submits STAC reimbursement claims.
Parents/Guardians	Submit a referral to the Special Education Department for evaluation and testing. Participate in CSE meetings. Submit the consent form for student evaluations.

Observation/Recommendation #1 ***Risk Rating: Moderate***

The Special Education Department has not established a formal documented departmental procedural manual.

- ***The Special Education Department should consider developing a formal departmental procedural manual pertaining to the STAC claim processing, expenditure accounting, referral process, recordkeeping, etc. We recommend that the Special Education Department include the narratives attached to this report (See Exhibits 1 through 6) as supplemental enclosures within its manual. Such a process manual will allow for an annual internal review of processes and serve as a training document for the department.***

Observation/Recommendation #2 ***Risk Rating: High***

The District was unable to provide the Frontline IEP Direct user listing. Therefore, we could not determine the appropriateness of user access to Frontline IEP Direct, including whether access rights agreed to employee roles and responsibilities, and whether inactive or unnecessary accounts existed within the system. The absence of this information limits the District's ability to demonstrate that access to sensitive special education data is appropriately managed and monitored.

At the District's request and upon receipt of the requested documentation, a supplemental report may be issued in this regard.

- ***The Special Education Department should contact Frontline IEP Direct to determine how the user listing report is generated. The Special Education Department should develop a process to review the user listing annually to confirm that permissions are appropriate based on job responsibilities and that access for terminated or transferred employees is removed timely.***

Budget & Actual Expenditures

We analyzed the appropriations status reports generated by nVision and noted that the total special education expenditures increased by $1,273,511, or 9.75%%, from $13,060,261 (2022/2023) to $14,333,773 (2024/2025). The following table summarizes the District's special education expenditures during the fiscal years 2022/2023 through 2024/2025:

Account	Description	2022/2023	2023/2024	2024/2025
A 2250	**Special Education**	**13,060,261**	**13,653,251**	**14,333,773**
Change from Prior Year		*N/A*	*592,989*	*680,522*
% Change from Prior Year		*N/A*	*4.54%*	*4.98%*

We have analyzed the budget appropriations status report for special education services for fiscal year 2024/2025 and noted a negative variance of $263,090, or 1.80%, between budgetary and actual expenditures. The following table summarizes the variances between the budgetary and actual Student Support Services expenditures within the following categories:

Account	Description	Adjusted Budget	Expenditures	Difference	
A2250.400	Contract Services	760,002	546,328	(213,674)	-28.11%
A2250.449	Professional Services	611,454	575,015	(36,439)	-5.96%
A2250.472	Private School Tuition	876,551	866,880	(9,672)	-1.10%
A2250.100-159	Instructional Salaries	10,172,938	10,170,205	(2,733)	-0.03%
A2250.160-169	Non-Instructional Salaries	1,266,653	1,266,239	(414)	-0.03%
A2250.500	Supplies	35,016	34,858	(158)	-0.45%
A2250.480-485	Textbooks & Workbooks	13,948	13,947	(0)	0.00%
A2250.200	Equipment	12,757	12,757	-	0.00%
A2250.406	Workshops, Conferences, & Travel	2,149	2,149	-	0.00%
A2250.490	BOCES	845,394	845,394	-	0.00%
Total Special Education Expenditures		**14,596,862**	**14,333,773**	**(263,090)**	**-1.80%**

The above variances were attributed to savings in contractual services.

- ***No recommendations at this time***

***Referral Procedures** (Exhibit 3)*

The attached Exhibit 3 summarizes the Special Education Services referral procedures. We have summarized below our observations in this area:

The Special Education Department schedules a meeting with the Committee on Special Education ("CSE") panel, comprised of the building stakeholders (Parents, Social Workers, Teachers, and Psychologists). The Special Education Department is required to hold a meeting with the CSE within sixty (60) days of the parent's consent for initial evaluations.

Observation/Recommendation #3 ***Risk Rating: Low***

We selected a random sample of ten (10) referrals sent to the Special Education Department during the 2024/2025 and 2025/2026 school years to determine if parental consent for evaluations was obtained, evaluations were received by the District and shared with parents, and the CSE meeting was held within sixty (60) days of receipt of parental consent. Based on our analysis, we noted that copies of the referrals submitted and parental consent for evaluations were not maintained for one (1) of the selected students. In addition, five (5) parental consent forms included evaluations that were not included in the student file and the files for one (1) student could not be located. The lack of supporting documentation limits the District's ability to demonstrate compliance with special education related referals and evaluation requirements.

- ***The Special Education Department should review student files and confirm that parental consent forms and evaluations are maintained. Copies of these items should be saved in the Frontline IEP Direct document depository to ensure they are easily accessible. The Special Education Department should implement periodic monitoring procedures to verify that required documentation is complete and properly filed.***

Cash Disbursements and Contracts/Requests for Proposals Procedures *(Exhibit 4)*

The attached Exhibit 4 summarizes the Special Education Services cash disbursement and contracts/requests for proposals procedures. We have summarized below our observations in this area:

The Special Education Department identifies the provider type to meet the student's needs as defined in the Individual Education Program. The District selects providers and agencies through the District's request for proposal process. The Special Education Department reviews provider invoices and submits them to the Business Office for payment.

Observation/Recommendation #4 ***Risk Rating: Moderate***

We selected a random sample of twenty-five (25) special education related cash disbursements from the fiscal year 2025/2026 to verify that the District is properly following its purchasing policies. We also tested for items such as accurate invoice rates as specified in the contract, proper approval and receiving signatures, correct remittance addresses, and any invoices outstanding for more than ninety (90) days. Based on our analysis, we noted the following:

- A request for proposal was not prepared to procure services for four (4) vendors.
- Five (5) vendors did not have a contract with the District.
- Confirming purchase orders were issued for six (6) vendors, indicating that services were obtained prior to the issuance of the purchase order.

- ***The District should prepare requests for proposals for special education service providers on a periodic basis. Copies of the request for proposal, vendor responses, and vendor contracts should be maintained in a central location to ensure they are easily accessible. Furthermore, all purchases should be subject to the encumbrance process, and purchase orders should be created prior to an order for or receipt of goods or services, upon approval of the Purchasing Agent. Purchases made on an emergency basis should be supported by a memorandum from the department justifying or explaining the confirming purchase order.***

System to Track and Account for Children (STAC) Reimbursement Procedures (Exhibit 5)

The attached Exhibit 5 summarizes the STAC billing and reimbursement procedures. We have summarized below our observations in this area:

Observation/Recommendation #5 ***Risk Rating: High***

We selected fifteen (15) STAC eligible students from the 2024/2025 school year to determine if the District is properly claiming reimbursement. For each student selected, we requested the students' IEPs, along with documentation to verify the accuracy and completeness of cost claims, such as employee salaries and provider invoices. Based on our analysis, we noted the following:

- The District does not maintain a listing of high-cost students. Instead, they rely on Questar BOCES to review IEPs in Frontline IEP Direct and determine who could be claimed. In addition, the District does not review the calculation worksheets prepared by Questar BOCES.
- The amount per the STAC cost calculation worksheet did not agree to the provider invoices for five (5) students.
- Provider invoices for one (1) student could not be located, so we could not determine whether the amount was accurate.
- The STAC cost calculation worksheet did not agree to the submitted claims for four (4) students.

- ***The Special Education Department should maintain its own listing of high-cost students and compare it with the Questar BOCES list to ensure all high-cost students are claimed for reimbursement. The Special Education Department should also develop a procedure to review the claim calculation worksheets prepared by Questar BOCES prior to submission.***

  The Special Education Department should maintain copies of vendor invoices and/or District salary and benefits documentation to support the amounts reported to the New York State Education Department for reimbursement related to in-district high-cost special education services. These copies should be compared to the STAC cost calculation worksheet and the claims entered for accuracy prior to submission.

Medicaid Reimbursement Procedures (Exhibit 6)

The attached Exhibit 6 summarizes the Medicaid reimbursement procedures. We have summarized below our observations in this area:

Observation/Recommendation #6 ***Risk Rating: Low***

The District currently does not submit claims for Medicaid reimbursement due to a decision made several years ago by prior administration. However, the District has not conducted a current assessment to determine which students may be Medicaid eligible and the potential revenue that could be generated from submitting Medicaid claims.

- ***The Special Education Department should develop a list of Medicaid eligible students and estimate the potential revenue from Medicaid claims. Based on the assessment results, the Special Education Department should determine whether implementing a Medicaid claiming process would be beneficial and feasible. If the District elects to pursue Medicaid reimbursement, procedures should be established to support eligibility identification, documentation, claim submission, and ongoing oversight.***

Risk Rating and Opinion

Inherent Risk Rating:	High
Control Risk Rating:	Moderate (Eastchester Union Free School District)
Audit Opinion:	Moderate
Audit Comment:	The District's Special Education Department processing and related controls need improvement. The recommendations noted above are aimed to improve the governance, referral and evaluation, purchasing, STAC and Medicaid reimbursement procedures, and related internal controls within the Special Education Department.

Exhibits

Exhibit 1	Flowchart of Special Education Services Organizational Structure
Exhibit 2	Analysis of General Controls and Governance
Exhibit 3	Narratives of Referral Procedures
Exhibit 4	Narratives of Cash Disbursements and Contracts/Requests for Proposal Procedures
Exhibit 5	Narratives of System to Track and Account for Children ("STAC") Reimbursement Procedures.
Exhibit 6	Narratives of Medicaid Reimbursement Procedures

Please contact our Hauppauge, New York office @ 631-756-9500 if you have any questions in this regard.

Eastchester Union Free School District
Internal Controls Pertaining to the Special Education Service Cycle
Flowchart of Special Education Services Organizational Structure
Exhibit 1

Board of Education

- Sets policies.
- Signs vendor contracts.

Business Office

- Processes vendor payments and maintains paid invoices.
- Sends District employee salary information and provider invoices to Questar BOCES for STAC calculations.
- Records STAC reimbursement payments and tracks receivables.

Special Education Department

- Creates a file for the student and enters the student's information into Frontline IEP.
- Notifies the school's social worker, psychologist, teachers, and pertinent therapists of the student's required testing & services.
- Schedules meetings with the Committee on Special Education ("CSE") panel.
- Enters CSE decisions directly into Frontline IEP Direct.
- Identifies the special education agencies, if any, to provide services.
- Conducts annual reviews of student's performance and testing results.
- Maintains student files.
- Drafts service contracts with vendors indicating the pricing and type of services to be provided.
- Assigns user access to Frontline IEP Direct.
- Tracks and monitors the student's IEP and performance through Frontline IEP Direct.
- Reviews invoices for accuracy and forwards to the Business Office for payment processing.
- Prepares the Special Education Department budget and maintains information on student placement and related services. invoices

Questar BOCES (Third-Party Consultant)

- Reviews Frontline IEP Direct for students who could meet the high-cost threshold.
- Submits STAC reimbursement claims in the New York State Education Department STAC Online System.

Parents/Guardians

- Submit referral to the Special Education Service Department for evaluation and testing.
- Participate in CSE meetings.
- Submit consent form for student evaluations.

The District has the following Board of Education approved policies, which provide guidance and outline specific procedures for the special education services function:

- Policy #4321 – Program for Students with Disabilities Under the IDEA and New York's Education Law Article 89
- Policy #4321.1 – Provision of Special Education Services in the Least Restrictive Environment
- Policy #4321.2 – Pre-referral and Interventions
- Policy #4321.3 – Allocation of Space for Special Education Programs
- Policy #4321.4 – IEP Copies
- Policy #4321.5 – Confidentiality and Access to Individualized Education Programs, Individualized Education Services Programs, and Service Plans
- Policy #4321.6 – Availability of Alternative Format Instructional Materials for Students with Disabilities
- Policy #4321.7 – District-wide and State-wide Assessments of Students with Disabilities
- Policy #4321.8 – Impartial Hearing Officer Appointment and Compensation
- Policy #4321.9 – Declassification of Students with Disabilities
- Policy #4321.10 – Programs and Services for Parentally-Placed Nonpublic School Students with Disabilities
- Policy #4321.13 – Preschool Special Education
- Policy #4321.14 – Special Education Personnel
- Policy #4321.15 – Independent Educational Evaluations

The Special Education Department includes the Interim Assistant Superintendent for Pupil Personnel Services, the Assistant Director for Special Education (Pre-K to Grade 5), the Assistant Director for Special Education (Grades 6-12), and four (4) clerical employees.

Most special education records are maintained within Frontline IEP Direct. Records with confidential information such as those relating to impartial hearings are maintained outside of Frontline IEP Direct. Access to Frontline IEP Direct is granted by the Assistant Directors for Special Education or clerical employees. The Human Resources Department sends a hiring list to alert the Special Education Department of new employees who might need access. The Human Resources Department sends an email to the Assistant Directors for Special Education regarding any terminations or job changes so that access can be deactivated. Employees are also assigned students within Frontline IEP Direct on an annual basis. Users are deactivated if they have no assigned students.

The budget for the Special Education Department is prepared by the Interim Assistant Superintendent for Pupil Personnel Services and the Assistant Directors of Special Education. The Special Education Department maintains information on student placement, related services, etc., used to estimate expenses. Spending throughout the year is monitored by the Assistant Directors of Special Education using internally created spreadsheets and nVision reports.

Applicable procedures are presented within the Narratives of Referral, Cash Disbursement, and Contracts/Requests for Proposal, System to Track and Account for Children ("STAC"), and Medicaid Procedures (Exhibits 3, 4, 5, 6)

The Special Education Department receives initial referrals from parents or District employees working with the student.

District referrals are communicated on a standard School Initial Referral Form. The form states the referral reason, information on intervention strategies already attempted, test scores, and report card data. Forms are sent to the building principal for review and sign-off, indicating that they have exhausted all resources under the District's Multi-Tiered System of Supports ("MTSS") Plan. Upon sign-off, the form is sent to the Assistant Directors of Special Education.

Parent referrals are also sent to the Assistant Directors of Special Education. Parents may contact them directly via phone or email. Parents may also contact the building administration or school psychologist, who will forward their request to the Assistant Directors of Special Education.

Once the Assistant Directors of Special Education receive the referral, they contact the parent to discuss. The Special Education Department sends parents an evaluation consent form to sign and return to the District. The consent form lists the evaluations that the District plans to perform. A shared Google document is used to track letters sent and the return of signed copies.

Once the signed consent form is received, the Special Education Department sends an evaluation form to staff that lists who will perform each evaluation and the anticipated date. Most evaluations are performed by District employees. However, an outside provider may conduct an evaluation if District employees cannot complete it. Copies of the evaluations are provided to the students' parents for review prior to the CSE meeting. The evaluator may also meet with the parent to discuss the evaluation report.

The Special Education Department schedules a meeting with the Committee on Special Education ("CSE"), which is comprised of Assistant Directors of Special Education, parents, social workers, teachers, and psychologists. The Special Education Department is required to hold a meeting with the CSE within sixty (60) days of the parent's consent for testing.

Documents reviewed at the meeting are uploaded into the Frontline IEP Direct document repository. The IEP summary includes detailed notes on the CSE meeting. The IEP is prepared by multiple parties. Teachers and related service providers enter performance, progress notes, and goals. The Assistant Directors of Special Education review and finalize the document. Once the document is finalized, it cannot be edited.

During the meetings, the CSE discusses the following:

a) The current level of performance, including work samples, progress reports, and report cards.
b) Results and observations from the building-level testing and evaluations.
c) Student's Individual Education Program indicating the goals and services to be provided.
d) The frequency and type of related services to be provided.
e) The consultants/personnel who would provide related services.

Parents may request a hearing with an Impartial Hearing Officer ("IHO") if they cannot reach an agreement with the District regarding their child's plan. Requests are sent to the Superintendent of Schools or the Interim Assistant Superintendent for Pupil Personnel Services. The District will offer to hold a resolution meeting within 15 to 30 days to resolve the matter without an IHO. The District Clerk will initiate the selection process by contacting the next IHO on the list. The list is canvassed in alphabetical order until an appointment is accepted. The District works with its attorney to prepare a file

for the meeting that includes student data and witness statements. These files are stored in binders outside of Frontline IEP Direct for confidentiality.

The Special Education Department and the CSE conduct annual reviews of students' performance and discuss the students' progress and results. Depending on the students' progress, the consultants/personnel may recommend declassification or further student evaluations and assessments to the Special Education Department.

Changes to the IEP can be made at the annual review. Parents can provide the CSE with written consent to meet and amend the IEP without their attendance. Minor changes, such as testing accommodations, can be added without a CSE meeting if the parent agrees. Parents may also request a CSE meeting to propose a change to the IEP outside of the annual review. This is often the result of additional services requested. The changes are entered and reviewed in Frontline IEP Direct in the same manner as the initial IEP noted above.

Re-evaluations are tracked in Frontline IEP Direct. A report can be generated to list what is due for each student. The Special Education Department reviews the list over the summer and sends parents a request for parental consent in August. The District will make three (3) attempts to obtain parental consent, but if they receive no reply, the evaluation will be performed. A shared Google document is used to track attempts and responses. Subsequent evaluations may result in the declassification of the student, whereby special education related services are no longer offered. The change is noted in Frontline IEP Direct.

General Municipal Law states that goods and services that are not required by law to be bid must be procured in a prudent and economical manner. The law requires the Board of Education to adopt written policies and procedures for these purchases. District Policy #6741, Contracting for Professional Services, states that a request for proposal ("RFP") will be used to procure services that require specialized skills, such as medical services.

The Special Education Department identifies the type of service provider to meet the student's needs and the Individual Education Program (IEP). The District selects providers and agencies through the District's request for proposal process. The Special Education Department meets with the providers and agencies to assess their qualifications in accordance with the District's needs.

The Special Education Department drafts a contract indicating the pricing and types of services to be provided. The final contracts are approved by the Board of Education and signed by the President of the Board of Education. Contacts are updated on an annual basis.

Vendor invoices are sent to the Interim Assistant Superintendent for Pupil Personnel Services for review and approval. The review includes comparing services provided to the student's IEP, comparing service dates to attendance records and the District calendar, and verifying rates agree to the contract. The Interim Assistant Superintendent for Pupil Personnel Services signs off on the invoice and sends it to the Business Office for payment.

Additional purchases made by the department for items such as textbooks or one-time services are procedure by soliciting quotes from vendors or using state or cooperative contracts. Invoices are reviewed and paid in the same manner as noted above.

STAC is a unit within the New York State Education Department ("NYSED") responsible for processing requests for the Commissioner's approval for reimbursement. Reimbursement is available for the costs of providing services to preschool and school-age students placed in Student Services programs at public and NYSED-approved private schools, special-act school districts, BOCES, and state-supported and state-operated schools for deaf and blind students. The system also reimburses Districts for students determined to be homeless or runaway youth and for education services provided to incarcerated youth.

Costs available for reimbursement include tuition, the share of teacher salary plus fringe benefits, the share of classroom aide salary plus fringe benefits, the share of related services specified on the IEP, and costs of IEP required devices and services. Costs not eligible for reimbursement include permanent fixtures, administration, and regular education costs.

The District may claim reimbursement for special education services that exceed the "high cost" limit. The threshold for qualifying for STAC reimbursement changes each school year and varies by school district. This threshold amount applies to in-District students. The District's threshold for the 2024/2025 school year was $69,885. The out-of-district threshold amount varies by the school, placement, and program. Threshold amounts are set by New York State for all private and public schools, so some may be above or below the District's in-district threshold amount. The STAC filing deadline is February 1st of the following school year.

The District utilizes Questar BOCES to calculate STAC claims. Questar BOCES has access to Frontline IEP Direct and determines who could be considered high cost. After this review, Questar BOCES will contact the Business Office to obtain salaries for District staff, including teachers, psychologists, social workers, etc., and provider service costs as reported on invoices submitted to the District. The Business Office provides an nVision report that details the salary information and copies of all service provider invoices. After the information is received, Questar BOCES prepares a cost calculation worksheet for each student. The cost calculation worksheet details prorated costs for any in-District staff and the service, frequency, and cost for related services.

Questar BOCES submits the claim online on behalf of the District. An approved verification listing ("AVL") report is sent to Questar BOCES once estimated costs have been received and approved by the NYSED. Once actual, or final, costs are reviewed and approved by the NYSED, the District is notified to verify all approved STAC claims. A school district will not be reimbursed for STAC claims, even if they are approved, unless they are verified. Final verification is completed online by Questar BOCES. At the end of the school year, Questar BOCES provides an Excel report with all in-District, private, public, and homeless STAC claims.

The New York State Education Department reports the Excess Cost Aid and applicable payments on the NYSED SAMS website. The following reports are made available for the District to review:

a) General Formula Aid Output Report (GEN) (lines 123 – 129)
b) Public Excess Cost Output Report (PUB) (lines 4, 7, and 8)
c) Private Excess Cost Output Report (PRI) (lines 8, 12, and 13)
d) Certificate of Payment – Excess Cost Aid Cert (line 1)
e) School Year Aid Payment Summary (A3101 Excess Cost)

The District Treasurer receives alerts when payments are wired to the District's bank account. The Treasurer determines the payment amount and records it in nVision. The Treasurer tracks payments and receivables on an Aid Payment Schedule developed by Questar BOCES.

The NYSED, together with the New York State Department of Health ("NYDOH"), developed the School Supportive Health Services Program ("SSHSP") and the Preschool Supportive Health Services Program ("PSHSP") to assist school districts in obtaining Medicaid reimbursement for related services provided to students with IEPs.

Services that qualify for reimbursement include physical and occupational therapy, speech pathology, counseling, skilled nursing services, and certain student evaluations (e.g., basic and comprehensive psychological evaluations, medical evaluations). In addition, school districts can claim Medicaid reimbursement for Targeted Case Management ("TCM"). In order to be eligible for reimbursement, services must be provided by qualified professionals either under contract or employed by the District.

The NYSDOH provides a monthly fee schedule for each service, with the exception of evaluations and special transportation. These fees are set separately and on a per diem basis. School districts receive Federal reimbursement of approximately fifty percent (50%) of the claimed amounts. The State is entitled to half of the reimbursement.

A decision was made under the previous District administration to cease Medicaid reimbursement claims, as the cost of preparing them exceeded the revenue generated.