

THOMAS P. DINAPOLI  
COMPTROLLER



110 STATE STREET  
ALBANY, NEW YORK 12236

STATE OF NEW YORK  
OFFICE OF THE STATE COMPTROLLER

March 21, 2017

Ms. MaryEllen Elia  
Commissioner  
State Education Department  
State Education Building  
89 Washington Avenue  
Albany, NY 12234

Julie Wettlaufer  
Executive Director  
Ganrormic, Inc.  
40 Centre Drive  
Orchard Park, NY 14127

Re: Compliance With the Reimbursable Cost  
Manual  
Report 2016-S-58

Dear Ms. Elia and Ms. Wettlaufer:

Pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution; Article II, Section 8 of the State Finance Law; and Section 4410-c of the State Education Law, we conducted an audit of the expenses submitted by Ganrormic, Inc. (Ganrormic) to the State Education Department (SED) for purposes of establishing the preschool special education tuition reimbursement rates used to bill public funding sources that are supported by State aid payments.

**Background**

Ganrormic, a for-profit organization located in Orchard Park, New York, is an SED-approved provider of preschool special education services. Ganrormic serves about 35 preschool students with disabilities from 13 different school districts in two counties in western New York. For the fiscal year ended June 30, 2014, Ganrormic offered one SED rate-based preschool special education program: Preschool Integrated Special Class – over 2.5 hours per day (Program).

The counties that use Ganrormic's preschool special education services pay tuition to Ganrormic using reimbursement rates set by SED. The State then reimburses the counties 59.5 percent of the special education tuition that the counties pay. SED sets the special education

tuition rates based on financial information, including costs, reported by Ganrormic on its annual Consolidated Fiscal Reports (CFRs) that it submits to SED. Costs reported on the CFR must comply fully with the guidelines in SED's Reimbursable Cost Manual (RCM) regarding the eligibility of costs and documentation requirements, and must meet the reporting requirements prescribed in the Consolidated Fiscal Reporting and Claiming Manual (CFR Manual). For the fiscal year ended June 30, 2014, Ganrormic reported approximately \$1.3 million in reimbursable costs on its CFR for the Program.

### **Results of Audit**

According to the RCM, costs reported on the CFR are eligible for reimbursement if they are reasonable, necessary, directly related to the special education program, and adequately documented. Based on our testing of about \$125,000 in costs for the fiscal year ended June 30, 2014, we identified \$4,854 in other than personal service (OTPS) costs that were charged to the Program that did not comply with the RCM's requirements for reimbursement. We also questioned the appropriateness of \$14,431 in other costs that were charged to the Program for professional services that were not obtained through competitive procurement processes.

#### ***Other Than Personal Service Costs***

For the fiscal year ended June 30, 2014, we sampled OTPS expenses that Ganrormic reported on its CFR and identified disallowances totaling \$4,854 in costs that did not meet the RCM's requirements. Specifically, we found the following:

- \$6,508 for professional fees that were charged only to the Program which should have been allocated among all of Ganrormic's special education programs. This resulted in an overcharge to the Program of \$2,773;
- \$1,272 for food provided at meetings, award ceremonies, and promotional dinners and to volunteers;
- \$431 for expenses that lacked documentation or contained calculation errors;
- \$198 for credit card late payment fees; and
- \$180 for gift certificates.

(Note: Prior to the audit, SED adjusted \$1,452 of the food and gift certificate costs we identified.)

#### ***Procurement of Professional Services***

To ensure the most economical and/or appropriate consultant is selected, professional services should be procured through competitive processes. Specifically, preschool special education providers should obtain competitive bids for professional services at least once every five years. Requests for Proposals (RFPs) and other bidding documentation must be kept on file. We identified \$23,325 in costs for accounting and auditing services that were not procured through competitive bidding. Of the \$23,325, Ganrormic allocated \$14,431 to the Program. Ganrormic did not issue RFPs or obtain bids for these services. Absent competitive bidding, there was a lack of assurance that these costs were the most economical and/or appropriate, and therefore, we

questioned the propriety of these costs.

Ganrormic officials acknowledged the services in question were not procured through competitive bidding during our audit period (July 1, 2013 through June 30, 2014). However, subsequent to our audit period, Ganrormic solicited bids for accounting and auditing services. According to Ganrormic officials, the responses received from multiple accounting firms demonstrated the cost-effectiveness of the services provided previously. Nonetheless, the bids were not contemporaneous with our audit period, and therefore, we maintain that Ganrormic had limited assurance that the costs incurred during the audit period were the most economical and/or appropriate.

### **Recommendations**

#### **To SED:**

1. Review the disallowances identified by our audit and, if warranted, make the necessary adjustments to the costs reported on Ganrormic's CFR and to Ganrormic's tuition reimbursement rates.
2. Remind Ganrormic officials of the pertinent SED guidelines that relate to the deficiencies we identified.

#### **To Ganrormic:**

3. Ensure that costs reported on annual CFRs fully comply with SED's requirements, and communicate with SED to obtain clarification as needed.

### **Audit Scope, Objective, and Methodology**

We audited the costs submitted by Ganrormic on its CFR for the fiscal year ended June 30, 2014. The objective of our audit was to determine whether the costs submitted by Ganrormic on its CFR were properly calculated, adequately documented, and allowable under SED's guidelines, including the RCM.

To accomplish our objective and assess internal controls related to our objective, we reviewed the RCM as well as the CFR Manual and related appendices. We interviewed SED officials to obtain an understanding of the CFR, as well as the policies and procedures contained in the RCM and CFR Manual. We became familiar with Ganrormic's internal controls as they related to the costs Ganrormic reported on the CFR. We also interviewed Ganrormic management to obtain an understanding of their financial practices for reporting costs on the CFR. To complete our audit work, we reviewed Ganrormic's CFR and relevant financial records for the audit period and obtained accounting records and supporting information for a judgmental sample of personal service and OTPS costs that were considered high risk and reimbursable in limited circumstances, such as food and accounting services. Of the \$1,265,103 in Program expenses reported for the fiscal year ended June 30, 2014, we selected a sample of CFR-1 and CFR-3 expenses totaling

\$101,278 and \$24,330, respectively.

We conducted our performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions and public authorities, some of whom have minority voting rights. These duties may be considered management functions for purposes of evaluating organizational independence under generally accepted governmental auditing standards. In our opinion, these functions do not affect our ability to conduct independent audits of program performance.

### **Reporting Requirements**

We provided a draft copy of this report to SED and Ganrormic officials for their review and formal comment. We considered their comments in preparing this report and have included them at the end of the report. In SED's response, officials agreed with the audit recommendations and indicated the actions they will take to address them. In Ganrormic's response, officials concurred with our proposed disallowances, but disputed our findings related to the cost-effectiveness of certain professional services. Our rejoinder to certain Ganrormic comments is included in the report's State Comptroller's Comment. (Note: We also redacted certain information in supporting documents accompanying Ganrormic's response due to the potential proprietary nature of that information. The original response will be maintained on file at the Office of the State Comptroller.)

Within 90 days of the final release of this report, as required by Section 170 of the Executive Law, the Commissioner of Education shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons why.

Major contributors to this report were David Fleming, Cynthia Herubin, Bruce Brimmer, and David Brickman.

We would like to thank SED and Ganrormic management and staff for the courtesies and cooperation extended to our auditors during this review.

Sincerely,

Andrea Inman  
Audit Director

cc: Suzanne Bolling, Director of Special Education Fiscal Services, SED  
Thalia Melendez, Director of Audit Services, SED

# Agency Comments - State Education Department



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

DEPUTY COMMISSIONER  
Office of Performance Improvement and Management Services  
O: 518.473-4706  
F: 518.474-5392

March 2, 2017

Ms. Andrea Inman  
Audit Director  
Office of the State Comptroller  
Division of State Government Accountability  
110 State Street – 11<sup>th</sup> Floor  
Albany, NY 12236

Dear Ms. Inman:

The following is the New York State Education Department's (Department) response to the draft audit report, 2016-S-58, Compliance with the Reimbursable Cost Manual: Ganrormic, Inc. (Ganrormic).

**Recommendation 1:** Review the disallowances identified by our audit and, if warranted, make the necessary adjustments to the costs reported on Ganrormic's CFR and to Ganrormic's tuition reimbursement rates.

We agree with this recommendation. The Department will review the recommended disallowances, as noted in the report, and make adjustments to the reported costs to recover any overpayments, as appropriate, by recalculating tuition rates.

**Recommendation 2:** Remind Ganrormic officials of the pertinent SED guidelines that relate to the deficiencies we identified.

We agree with this recommendation. The Department will continue to provide technical assistance whenever requested and will strongly recommend that Ganrormic's officials take advantage of our availability to help them better understand the standards for reimbursement as presented in Regulation and the Reimbursable Cost Manual. Furthermore, Consolidated Fiscal Report (CFR) training is available online on the Department's webpage. The Department recommends that all individuals signing the CFR certification statements, namely Executive Directors and Certified Public Accountants, complete this training. This training is a requirement for preschool special education providers upon approval and re-approval. The Department intends to require that this training be mandatory for all providers.

If you have any questions regarding this response, please contact Suzanne Bolling, Director of Special Education Fiscal Services at (518) 474-3227.

Sincerely,

Sharon Cates-Williams

c: Christopher Suriano  
Suzanne Bolling

# Agency Comments - Ganrormic, Inc.



Pamela A. Madeiros  
518-689-1412  
madeiros@gtlaw.com

March 3, 2017

## VIA ELECTRONIC MAIL & US MAIL

Andrea Inman  
Audit Director  
Office of the State Comptroller  
Division of State Government Accountability  
110 State Street  
Albany, New York 12236

Re: **State Education Department  
Compliance with the Reimbursable Cost Manual  
Ganrormic, Inc.  
Draft Report #2016-S-58**

Dear Ms. Inman:

We have reviewed the above-referenced Draft Report concerning expenses submitted by Ganrormic, Inc. (Wee Can Preschool) on its Consolidated Fiscal Report (CFR) for the fiscal year ending June 30, 2014 and appreciate the opportunity to provide comment on select findings presented in the Draft Report.

### **Results of Audit**

#### **Other than Personal Service (OTPS) Costs**

We do not challenge the auditors' findings regarding certain non-allowable costs reported on the 2013-14 CFR; more specifically,

- \$431 for expenses that lacked documentation or had calculation errors on the CFR1;
- \$2,773 for professional fees which should have been reported on the CFR3 rather than the CFR1;
- \$1,272 in food expenses related to award dinners, volunteer recognition and meetings;
- \$180 in gift certificate expenses associated with staff recognition activities; and
- \$198 in credit card interest.

GREENBERG TRAURIG, LLP ■ ATTORNEYS AT LAW ■ WWW.GTLAW.COM  
54 State Street ■ 6th Floor ■ Albany, NY 12207 ■ Tel 518 6891400 ■ Fax 518 6891499

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GREENBERG TRAURIG LLP  
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TRAURIG GERMANY, LLP

Ganrormic has strengthened its internal controls and record keeping to assure such reporting errors do not reoccur.

Ganrormic appreciates the food and gift card expenses (\$1,272; \$180) had been disallowed by the NYSED Rate Setting Unit during desk audit of the CFR in development of the agency's reimbursement rates for the audited year, effectively preventing overfunding or misuse of state funds.

**Selection of Professional Services**

Ganrormic acknowledges the RCM requirement that professional service fees be at regional prevailing rates at the time such costs are incurred and that solicitation of competitive bids for such services is an effective method by which such prevailing rates may be determined.

While Ganrormic is unable to provide substantiation of bid solicitation in the audited year, the agency does offer documentation relating to immediate subsequent years which attest to the cost-effectiveness of both the audit and subsequent year accountant professional services. As the attached documents reflect, Ganrormic did solicit bids for subsequent accounting services from several recognized accounting firms and received 3 rejections. (*See: Attachment #1*) While the RCM suggests solicitation of bids to assure competitiveness, it cannot compel vendors to respond favorably or to accept the service request. Ganrormic was compelled to maintain engagement of its existing accountant, as a result.

As importantly, at least one of the solicited accounting firms stated frankly that their fee would be nearly "double" the fee Ganrormic paid for the solicited services. (*See: Attachment #2: email*), attesting, we believe, to the cost effectiveness of the existing engagement.

We respectfully request that the auditors recognize the service engagement as "most appropriate and economical" based upon the totality of these facts and recognize that Ganrormic did, in fact, have substantial assurances to that effect.

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Comment  
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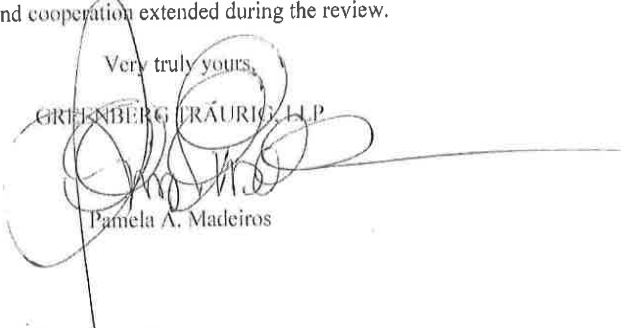


Andrea Inman  
March 3, 2017  
Page | 3

We appreciate the opportunity to provide comment, and too, would like to thank the auditors for the courtesies and cooperation extended during the review.

Very truly yours,

GREENBERG TRAURIG, LLP

  
Pamela A. Madeiros

PAM/hae  
ALB 1997780v1

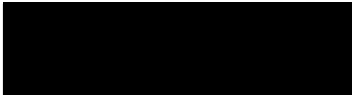
CC: Suzanne Bolling, NYSED (via e-mail w/enc.)  
James Kampf, NYSED (via e-mail w/enc.)  
Thalia Melendez, NYSED (via e-mail w/enc.)  
Bruce Brimmer, OSC (via e-mail w/enc.)  
Julie Wettlaufer, Ganrormic, Inc., (via e-mail w/enc.)

# Wee Can Preschool & Child Care



40 Centre Drive Orchard Park, NY 14127 t-(716)667-2294 fax-(716)667-2272 www.weecan.com

November 25, 2015



To Whom it may concern;

Please find a request for proposal for your services enclosed. We are in the process of securing bids for the Consolidated Fiscal Report for this school year, which are due to NYS on November 1, 2016 .

So that we may make an informed choice, we are asking that you consider submitting a bid to us by January 1, 2016.

General information and services requested are outlined in the enclosed request letter. If you have any questions or need further information to complete a bid, please do not hesitate to contact me.

Thank you in advance.

  
Julie Wettlaufer/RN MSN  
Executive Director/ Owner

Ganrormic Inc (dba Wee Can Preschool & Childcare)



March 11, 2016

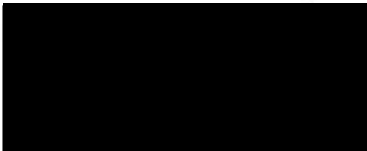
Ms. Julie Wettlaufer, RN MSN  
Wee Can Preschool & Childcare  
26 Pawtucket Row  
Orchard Park, New York 14127

Dear Ms. Wettlaufer:

Thank you very much for the opportunity to propose on the audit of the Wee Can Preschool & Childcare.

While our firm has significant experience performing audits of this nature, based upon our projection of the professional time required to complete your audits effectively, we must regretfully decline the opportunity to submit a proposal at this time. We thank you for considering our firm for your tax and accounting needs.

Very truly yours,



# Wee Can Preschool & Child Care



40 Centre Drive Orchard Park, NY 14127 t-(716)667-2294 fax-(716)667-2272 www.weecan.com

November 25, 2015



To Whom it may concern;

Please find a request for proposal for your services enclosed. We are in the process of securing bids for the Consolidated Fiscal Report for this school year, which are due to NYS on November 1, 2016 .

So that we may make an informed choice, we are asking that you consider submitting a bid to us by January 1, 2016.

General information and services requested are outlined in the enclosed request letter. If you have any questions or need further information to complete a bid, please do not hesitate to contact me.

Thank you in advance.

  
Julie Wettlaufer/RN MSN  
Executive Director/ Owner

Ganrormic Inc (dba Wee Can Preschool & Childcare)



December 16, 2015

Julie Wettlaufer / RN MSN  
Executive Director / Owner  
Ganrormic Inc. d/b/a Wee Can Preschool & Childcare  
40 Centre Drive  
Orchard Park, NY 14217

Dear Ms. Wettlaufer:

Thank you for your recent request for proposal for professional auditing services. We appreciate being recognized as a firm that you trust to provide guidance and technical expertise in meeting your audit needs.

Unfortunately, our existing staff levels and current client obligations would make it difficult for us to confidently commit to the timely completion of services. We value opportunities to serve clients like your organization, but also realize the importance of committing to the performance of service at a high level. Therefore, we are reluctantly declining to propose on this engagement.

I hope that you are successful in your efforts to find a firm that will meet your needs and will consider [REDACTED] [REDACTED] for any future endeavors, as the circumstances may be different at a later date. If you have questions, please do not hesitate to contact me.

Very truly yours,



## **Ganrormic Inc. Request for Proposal**

### **INTRODUCTION**

#### **General Information**

Ganrormic Inc. is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2016 through June 30, 2018. The audit is to be performed in accordance with generally accepted standards as set forth by the American Institute of Certified Public Accountants.

There is no expressed or implied obligation for Ganrormic Inc. to reimburse responding firms for any expenses incurred in the preparation of proposals in response to this request.

To be considered, a proposal must be received by the Executive Director, Julie Wettlaufer, at 40 Centre Drive, Suite #1 Orchard Park, New York 14127 by October 1, 2015.

The mission of Ganrormic Inc is to provide a high quality educational program for children with special needs AND their typical peers. We also provide for the medical needs of each child so that they can be in optimal health. When children feel good, they are able to play and learn. Emphasis in our program is on abilities. We individualize curriculum to assist each child to reach their fullest potential. Provision of services are within the confines of a New York State Education Department approved 4410 program, while working under NYS Office of Children and Family services regulations pertaining to a Licensed Day Care Center.

Ganrormic Inc. serves nearly 100 children each year, with funding from 611/619 grants, county contracts, Orchard Park CSD UPK funding and private tuition income. We have 42 employees located in our Orchard Park facility.

#### **ANNUAL SERVICES REQUESTED**

1. Preparation of audited financial statements
2. Preparation of Federal Form 1120 and NYS CT-3
3. Management letter
4. Examination under AICPA attestation standards of Ganrormic's NYS Consolidated Fiscal Report (CFR)
5. Billing must be supported by itemized invoices which indicate specific services actually provided and for each service, the dates, number of hours provided, the fee per hour and the total amount charged

**ALL PROPOSALS MUST INCLUDE:**

1. Evidence of the firm's qualifications to provide the above services
2. Background and experience conducting audits and CFR examinations
3. The size and organizational structure of the auditor's firm
4. Statement of the firm's understanding of work to be performed, including tax and audit services
5. A proposed timeline for fieldwork and final reporting
6. Proposed fee structure for each of the three years of the proposal period, including whatever guarantees can be given regarding increases in future years, and the maximum fee that would be charged
7. Describe your billing rates and procedures for technical questions that may come up during the year, or whether these occasional services are covered in the proposed fee structure
8. Names of the partner, audit manager and field staff who will be assigned to our audit and provide biographies
9. A copy of your firm's most recent peer review report, the related letter of comments and the firm's response to the letter of comments; and
10. References and contact information from at least 3 comparable audit clients

Your proposal must be received by October 1, 2016 to be considered for the 2015-16 audit period. Please forward your proposal to my attention at Ganrormic Inc., 40 Centre Drive Suite #1, Orchard Park, NY 14127. All proposals will be reviewed and the choice of auditors will be notified by October 15, 2016.

If you have any questions or would like further clarification of any aspect of this request for bid, please contact me at 716-667-2294 (ext. 19) or via e-mail [jawettlaufer@gmail.com](mailto:jawettlaufer@gmail.com) . I look forward to receiving your proposal.

Sincerely,

Julie Wettlaufer/RN MSN  
Executive Director  
Ganrormic Inc. (dba Wee Can Preschool & Childcare)

Falzo, Darlene F. (Secy-ALB-GovLP)

---

**From:** Madeiros, Pamela (Shld-ALB-GovLP)  
**Sent:** Wednesday, November 09, 2016 9:29 AM  
**To:** Falzo, Darlene F. (Secy-ALB-GovLP)  
**Subject:** Fwd: Ganrormic financials CFR 13-14.pdf

Print

Sent from my iPhone

Begin forwarded message:

**From:** Julie Wettlaufer <[jawettlaufer@gmail.com](mailto:jawettlaufer@gmail.com)>  
**Date:** November 8, 2016 at 6:23:28 PM EST  
**To:** <[MadeirosP@gtlaw.com](mailto:MadeirosP@gtlaw.com)>  
**Subject:** Fwd: Ganrormic financials CFR 13-14.pdf

----- Forwarded message -----

[REDACTED]  
Date: Wed, Dec 30, 2015 at 11:14 AM  
Subject: RE: Ganrormic financials CFR 13-14.pdf  
To: Julie Wettlaufer <[jawettlaufer@gmail.com](mailto:jawettlaufer@gmail.com)>

Hello Julie:

Thank you for providing the tax return and financial statements for Ganrormic.

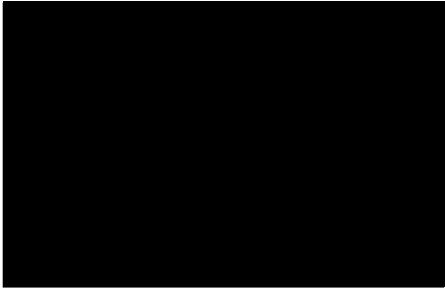
Unfortunately, based upon our conversation and looking at your financials, I do not believe that we could provide good audit service to you at the price point you will be comparing us to. We would likely be at least double that of your current firm. Therefore we will decline to propose on your audit services unless you feel differently.

I do however feel that you would benefit greatly from having us assist you with your tuition rate calculations, prior to each year end and again prior to filing your annual cost report. This would be to ensure that you are spending the right amount to protect your tuition rates. If you would like to discuss this service further, I would be happy to do so.

Thank you, happy new year!

[REDACTED]





[Click here to SECURELY upload files to me.](#)

**From:** Julie Wettlaufer [mailto:[jawettlaufer@gmail.com](mailto:jawettlaufer@gmail.com)]  
**Sent:** Monday, December 21, 2015 12:06 AM  
**Subject:** Fwd: Ganormic financials CFR 13-14.pdf

Here are the financial statements from 13-14 that go with the CFR.

I am going to send you the compressed version of the CFR- if you have trouble uploading it the the current version, let me know and I will re-group .

Thanks, Julie

----- Forwarded message -----  
**From:** Julie <[jawettlaufer@gmail.com](mailto:jawettlaufer@gmail.com)>  
**Date:** Sun, Dec 20, 2015 at 12:47 PM  
**Subject:** Ganormic financials CFR 13-14.pdf  
**To:** Julie A Wettlaufer <[jawettlaufer@gmail.com](mailto:jawettlaufer@gmail.com)>

File name:Ganormic financials CFR 13-14.pdf

## State Comptroller's Comment

1. Ganrormic officials acknowledge that they were unable to provide evidence of bid solicitations related to the procurement of accounting and auditing services provided during the audit period (the fiscal year ended June 30, 2014). Rather, to attest to the cost-effectiveness of those services, Ganrormic provided three responses to a request for proposal that were obtained subsequent to our audit fieldwork and pertained to services for the fiscal years ending June 30, 2016 through June 30, 2018. However, only one of the three bid responses contained pricing information. The other two responses indicated the vendors declined to submit proposals due to insufficient resources. As stated on page 3 of our report, absent contemporaneous documentation, we maintain that Ganrormic had limited assurance that the costs incurred during the audit period were the most economical and/or appropriate.