



# Chateaugay Central School District

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Nonresident Homeless Student State Aid

2023M-153 | March 2024

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# Report Highlights

## Chateaugay Central School District

### Audit Objective

Determine whether Chateaugay Central School District (District) officials claimed State aid for nonresident homeless students.

### Key Findings

District officials did not claim State aid totaling \$145,164 for nonresident homeless students during the audit period because the Superintendent was not aware that the District could claim this aid.

As a result, District taxpayers will not benefit from State aid totaling \$62,920 because the filing deadlines have passed. The District may also lose the remaining \$82,244 in State aid if officials do not properly submit claims for reimbursement by June 30, 2024.

District officials did not establish policies and procedures to ensure State aid was claimed for nonresident homeless students. Officials also did not complete and maintain designation forms and submit them to the New York State Education Department (SED).

### Key Recommendations

- Establish policies and procedures to ensure State aid claims are accurately prepared and submitted in a timely manner for all eligible nonresident homeless students.
- Complete, maintain and update designation forms and submit them to SED.
- Monitor the homeless eligibility list and submit eligible claims for reimbursement in a timely manner.

District officials generally agreed with our recommendations and indicated they have begun to initiate corrective action.

### Audit Period

July 1, 2020 – October 2, 2023

### Background

The District serves the Towns of Chateaugay, Burke and Belmont in Franklin County and Towns of Clinton and Ellenburg in Clinton County. The District is governed by an elected seven-member Board of Education (Board) that is responsible for managing and controlling the District's financial and educational affairs.

The Superintendent of Schools (Superintendent) is the chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

School districts are eligible for reimbursement through State aid for direct education costs for certain nonresident homeless school-age students enrolled in special education or regular education programs at school districts, BOCES or private providers. The Superintendent is responsible for preparing and submitting claims for reimbursement for nonresident homeless students.

#### Quick Facts

During the Audit Period	
Eligible Enrolled Students	21
Eligible State Aid Not Claimed	
Beyond Deadline	\$62,920
Within Deadline	\$82,244

# Nonresident Homeless Student State Aid

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## How Should Officials Claim State Aid for Nonresident Homeless Students?

School district (district) officials should design an effective system for claiming State aid for nonresident homeless students and clearly assign responsibilities for specific activities. Officials should communicate assignments to participants to ensure they understand the overall objectives and their role in the process. In addition, officials should periodically monitor the process to ensure the district claims and receives all the State aid revenue it is entitled to in a timely manner.

Per SED guidelines, to receive State aid for nonresident homeless students, district officials must complete and maintain designation forms for all eligible nonresident homeless students and submit designation forms to SED for students identified as eligible to generate additional State aid. Officials are then responsible for monitoring the homeless eligibility list posted by SED in the System to Track and Account for Children (STAC) and entering:

- Dates of service (period of enrollment);
- Types of programs (regular education, special education, BOCES, etc.); and
- Providers.

At the end of each school year, officials are responsible for verifying the information in the STAC to receive an approved payment report and an electronic transfer of funds.

Districts must verify information and submit claims by June 30 of the school year following a student's attendance (e.g., June 30, 2024, for a student's attendance during the 2022-23 school year) to receive State aid for nonresident homeless students.

## Officials Did Not Claim State Aid for Nonresident Homeless Students

Officials did not submit claims for reimbursement for any nonresident homeless students during the audit period. The Superintendent did not submit claims totaling \$145,164 for reimbursements for nonresident homeless students. The claims included:

- \$82,244 for the 2022-23 fiscal year (13 nonresident homeless students);
- \$33,619 for the 2021-22 fiscal year (six nonresident homeless students); and
- \$29,301 for the 2020-21 fiscal year (two nonresident homeless students).

Because the deadlines have passed for claiming reimbursements for nonresident homeless students during the 2020-21 and 2021-22 fiscal years, District officials cannot claim State aid totaling \$62,920 for nonresident homeless students to benefit District taxpayers.

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In addition, if the Superintendent does not properly submit claims for reimbursement for eligible nonresident homeless students during the 2022-23 fiscal year by June 30, 2024, the District will not benefit from \$82,244 in State aid.

The Superintendent said they were not aware that the District could claim State aid for nonresident homeless students. As a result, officials did not establish policies and procedures to ensure State aid was claimed, did not complete and maintain designation forms to identify eligible nonresident homeless students, and will not benefit from additional revenue. Upon learning the District could claim these reimbursements, the Superintendent began the process of claiming aid by completing and submitting designation forms to SED. However, officials will need to verify information and submit claims by June 30, 2024 for the District to receive this aid for eligible nonresident homeless students' attendance during the 2022-23 fiscal year.

Because officials did not know about this State aid, and did not establish policies and procedures for claiming reimbursements for eligible nonresident homeless students, the District did not benefit from revenues it was entitled to.

### **What Do We Recommend?**

District officials should:

1. Establish policies and procedures to ensure State aid claims are accurately prepared and submitted in a timely manner for all eligible nonresident homeless students.
2. Complete, monitor and update designation forms and submit them to SED.
3. Monitor the homeless eligibility list posted in the STAC, enter required information and verify annually.
4. Submit eligible claims for reimbursement through the STAC in a timely manner.

# Appendix A: Response From District Officials

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*Loretta Fowler*  
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High School Principal  
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Elementary Principal  
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*Austin Hodges*

February 21, 2024

Gary Gifford  
Chief Examiner  
NYS Office of the State Comptroller  
Division of Local Government and School Accountability  
One Broad Street Plaza  
Glens Falls, NY 12801

**Re: Written response to the Draft Audit Report**

Dear Mr. Gifford,

I am writing to provide you with written response the Office of the State Comptroller draft audit report provided by [REDACTED] and with the supervision of auditor, [REDACTED]

The Chateaugay Central School District agrees with the audit of Nonresident Homeless Student State Aid findings and recommendations. District officials, specifically the Superintendent, did not claim State Aid for nonresident homeless students. As a result, District taxpayers will not benefit from State Aid estimated at \$62,920 for the 2021-2022 audited period because the filing deadlines have passed.

The District has worked with [REDACTED] the STAC Unit, and Questar III BOCES, to complete the process of filing State Aid claims for nonresident homeless students for the 2022-2023 school year. The District will claim the estimated \$82,244 State Aid as the claims have been properly submitted and verified prior to June 30, 2024.

Furthermore, the District has properly submitted State Aid claims for the 2023-2024 school year and will verify prior to June 30, 2025.

The process that [REDACTED] and [REDACTED] initiated at Chateaugay Central School was positive and constructive. As a result of their audit, the District taxpayers will benefit from nonresident homeless revenue claimed and verified.

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The Chateaugay Central School District will follow the Key Recommendations provided in the July 1, 2020 – October 2, 2023 audit period. The District will:

- *Establish policies and procedures to ensure State Aid claims are accurately prepared and submitted in a timely manner for all eligible nonresident homeless students.*
- *Complete, maintain and update designation forms and submit to SED.*
- *Monitor the homeless eligibility list and submit eligible claims for reimbursement in a timely manner.*

I am grateful for the work auditor, [REDACTED] provided for our District. She is professional, supportive, and eager to learn herself. It was a pleasure working with her and [REDACTED] through this audit process. I look forward to continued professional growth through our work with the State Comptroller's Office.

Sincerely,

  
Loretta Fowler  
Superintendent

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## CHATEAUGAY CENTRAL SCHOOL

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Austin Hodges

### Corrective Action Plan Template

**Unit Name:** Chateaugay Central School District  
**Audit Report Title:** Nonresident Homeless Student State Aid  
**Audit Report Number:** 2023M-153

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed. For recommendations where corrective action has not been taken or proposed, we have included the following explanations.

#### **Audit Recommendation # 1:**

*Establish policies and procedures to ensure State Aid claims are accurately prepared and submitted in a timely manner for all eligible nonresident homeless students.*

#### **Implementation Plan of Action(s):**

1. The elementary and secondary administrative assistants will assist all new families in completing a Housing Questionnaire.
2. The information from the Housing Questionnaire will be shared with the Homeless Liaison to determine eligibility of student as a nonresident homeless student.
3. The Homeless Liaison (High School Principal) will contact the student's prior school to determine if the student was identified as McKinney-Vento eligible there.
4. When a Migrant Education form is received in which a student is listed as McKinney-Vento eligible, the homeless liaison will connect with the family and assist the family in completing the Housing Questionnaire.
6. The Homeless Liaison will work with the family to complete a STAC 202 form for any eligible nonresident homeless student.
7. The STAC 202 form will be uploaded into the SED File Transfer Manager by the District Treasurer.



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8. The Superintendent will monitor the Homeless Eligibility List in the STAC System and complete the STAC claim form for any student on the eligibility list.
  9. At the end of each school year, the Superintendent will verify the information in the STAC to receive an approved payment report and an electronic payment of funds.
  10. The Superintendent will verify information and submit claims by June 30<sup>th</sup> of the the school year following a student's attendance (June 30, 2024 for a student's attendance during the 2022-2023 school year) in order to receive State aid for nonresident students.

**Implementation Date: October 2023**

The district established the above procedures to ensure State Aid claims were prepared and submitted in a timely manner for all eligible nonresident homeless students. The process was completed October 2023.

**Person Responsible for Implementation:**

Procedures and STAC Claim Submission & Verification, Superintendent, Loretta Fowler  
Homeless Liaison – STAC 202 Form Completion, High School Principal, Kathryn Dwyer  
Housing Questionnaire, Elementary Administrative Assistant, Courtney Parmeter  
and High School Administrative Assistant, Philicia LaBare  
SED File Transfer Upload, District Treasurer, Jackie Cowan

**Audit Recommendation # 2:**

*Complete, maintain and update designation forms and submit to SED.*

**Implementation Plan of Action(s):**

STAC 202 forms will be completed by the Homeless Liaison (High School Principal)  
STAC 202 forms will be uploaded in File Transfer Manager (District Treasurer)

**Implementation Date: October 2023**

STAC 202 forms were completed between August and September 2023 for all 2021-2022 eligible nonresident homeless students even though the eligibility date to receive revenue had past. Claims could not be processed in STAC.

STAC 202 forms were completed between August and September 2023 for all 2022-2023 and 2023-2024 eligible nonresident homeless students. The STAC 202 forms were uploaded in File Transfer Manager by the District Treasurer.

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**Person Responsible for Implementation:**

Homeless Liaison – STAC 202 Form Completion, High School Principal, Kathryn Dwyer  
SED File Transfer Upload, District Treasurer, Jackie Cowan

**Audit Recommendation # 3:**

*Monitor the homeless eligibility list and submit eligible claims for reimbursement in a timely manner.*

**Implementation Plan of Action(s):**

The Superintendent will submit claims for any student listed on the nonresident homeless eligibility list for 2022-2023 and 2023-2024 academic years.

The Superintendent will verify any eligible nonresident student who attended during the 2022-2023 school year by June 30, 2024.

The Superintendent will verify any eligible nonresident student who attended during the 2023-2024 school year by June 30, 2025.

**Implementation Date: January 29, 2029**

The Superintendent verified the 2022-2023 nonresident homeless student list on January 29, 2024 to ensure State aid was claimed.

The Superintendent will verify any eligible nonresident student who attended during the 2023-2024 school year by June 30, 2025.

**Person Responsible for Implementation:**

Superintendent, Loretta Fowler

Respectfully submitted,

 Loretta Fowler

## Appendix B: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed District officials and reviewed various records and reports to gain an understanding of the District's policies and procedures for claiming State aid for nonresident homeless students.
- We reviewed enrollment listings and student files to identify all homeless students enrolled within the District during the audit period. We identified 16 students as eligible for nonresident homeless student State aid and also reviewed designation forms completed by the Superintendent for the 2022-23 fiscal year. We calculated the State aid the District was entitled to claim for eligible nonresident homeless students attending the District during the audit period.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). 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.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review.

## Appendix C: Resources and Services

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## Contact

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