



# Willsboro Central School District

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Student State Aid

2023M-119 | February 2024

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# Report Highlights

## Willsboro Central School District

### Audit Objective

Determine whether Willsboro Central School District (District) officials properly claimed State aid for special education students who received services in summer placements.

### Key Findings

District officials did not properly claim State aid for special education students who received services in summer placements. As a result, as of June 30, 2023, the District had not claimed \$55,771 in State aid to which it was entitled, of which \$52,640 would have already been received and benefited the District if claimed in a timely manner. The District also claimed \$8,569 in aid to which it was not entitled.

District officials also did not:

- Establish adequate procedures to ensure State aid was properly claimed for all special education students.
- Provide oversight over the official who prepared and submitted State aid claims.

### Key Recommendations

- Establish procedures and provide oversight to ensure State aid claims for reimbursement are accurately prepared and submitted in a timely manner for all special education students.
- Review all unclaimed State aid and submit any eligible claims for reimbursement.
- Review all ineligible aid claimed and make necessary amendments to the corresponding claims.

District officials generally agreed with our recommendations and have initiated, or indicated they planned to initiate, corrective action.

### Audit Period

July 1, 2019 – June 30, 2023

### Background

The District serves the Towns of Chesterfield, Essex, Lewis, Westport and Willsboro in Essex County.

The District is governed by an elected five-member Board of Education (Board) that is responsible for managing and controlling the District's financial and educational affairs. The Superintendent of Schools 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.

The Committee on Special Education/Committee on Preschool Special Education Chairperson (Chairperson) is responsible for preparing and submitting State aid claims for reimbursement for special education students who received services in summer placements.

#### Quick Facts

Summer Placements 2019-20 – 2022-23	
Students	40
State Aid Claimed	\$387,521
2022-23 Appropriations	\$10.5 million
Enrollment	235

# Special Education Student State Aid

A school district (district) is eligible to receive State aid for a school-age special education student who receives services in a summer placement (i.e., New York State Education Department (SED) approved district, Board of Cooperative Educational Services or private day or residential program). State aid reimbursement is 80 percent of the approved education, maintenance (i.e., room and board) and/or transportation costs for services provided to a student during July and August (Figure 1). A school district does not have to calculate education and maintenance costs because the rates are set by SED’s Rate Setting Unit and the New York State Office of Children and Family Services, respectively. However, a district is responsible for calculating actual transportation costs.

**Figure 1: Summer Placement – State Aid Calculation Example**

<b>Education and Maintenance Cost</b>	\$10,000
<b>Transportation Cost</b>	2,000
<b>Total Costs</b>	<b>\$12,000</b>
<b>Aid Ratio (80% for All Districts)</b>	× .80
<b>State Aid</b>	<b>\$9,600</b>

## How Should Officials Ensure State Aid for Special Education Students Who Received Services in Summer Placements Is Properly Claimed?

District officials are responsible for ensuring that a district receives all the State aid it is entitled to for students who receive services in summer placements. Officials should develop a well-designed system for claiming State aid that assigns responsibilities for specific activities to ensure each participant understands the overall objectives and their role in the process. In addition, periodic monitoring of the process by officials can help ensure a district will receive all of the State aid revenue to which it is entitled in a timely manner.

To receive State aid for special education students who receive services in summer placements, a district must submit education, maintenance, transportation cost and/or enrollment data with SED through the System for Tracking and Accounting for Children (STAC) online system for reimbursement approval.<sup>1</sup> A district then must verify the accuracy and completeness of the data submitted through the STAC online system to claim State aid.

A district has up to three years after the end of the school year of a student’s attendance to submit claims to receive aid (e.g., June 30, 2023, for a student’s attendance during the 2019-20 school year). However, up to 56 percent of verified costs, or 70 percent of the State aid due for the current year enrollment, will be received prior to April 1 if claims are submitted by SED’s established deadline each year (e.g., February 24, 2023, for a student’s attendance during the 2022-23 school year), with the remaining aid received in subsequent payments. As a

<sup>1</sup> For special education students who receive services in summer placements out-of-state, a district must submit a School Age STAC-1 Form with this data to SED for approval. After approval, SED will record the data in the STAC online system.

result, officials should submit claims as soon as possible during the school year of a student's attendance to prevent any loss or delays of State aid.

### Officials Did Not Ensure State Aid for Special Education Students Who Received Services in Summer Placements Was Properly Claimed

While the District had 40 special education students who received services in summer placements during the 2019-20 through 2022-23 school years (10 students in 2019-20, eight students in 2020-21, 10 students in 2021-22 and 12 students in 2022-23), the Chairperson did not properly claim State aid for all of these students (Figure 2).

**Figure 2: Summer Placements - State Aid**

School Year	Eligible Aid	Aid Claimed	Aid Not Properly Claimed	
			Amount (Eligible)	Amount (Ineligible)
2019-20	\$93,800	\$79,512 <sup>a</sup>	\$15,041 <sup>b</sup>	\$753
2020-21	103,361	80,432	22,929	0
2021-22	143,970	142,034 <sup>a</sup>	7,366	5,430
2022-23	93,592	85,543 <sup>a</sup>	10,435	2,386
<b>Totals</b>	<b>\$434,723</b>	<b>\$387,521</b>	<b>\$55,771</b>	<b>\$8,569</b>

a) The aid claimed for the 2019-20, 2021-22 and 2022-23 school years includes aid claimed by the District to which it was not entitled totaling \$753, \$5,430 and \$2,386, respectively.

b) The \$15,041 in eligible aid not properly claimed for the 2019-20 school year includes \$144 in aid for a student for whom the Chairperson did not submit a claim. The District will not receive the aid for this student because the claiming deadline passed.

The Chairperson did not properly claim State aid for 30 of the 39 students (77 percent) for whom claims were submitted for the 2019-20 through 2022-23 school years. The claiming errors included, but were not limited to:

- Incorrect educational programs and end dates for students' educational and maintenance programs were recorded in the STAC online system.
- The total transportation costs calculated by the Business Manager for the 2019-20, 2021-22 and 2022-23 school years, which the Chairperson used to record transportation costs for students in the STAC online system, exceeded the actual costs the District incurred by a combined total of \$3,480.<sup>2</sup> This occurred because the Business Manager's transportation cost calculations were not all based on the actual costs the District incurred. For example, the calculation of employee benefit costs (e.g., New York State and Local Employees' Retirement System contributions and workers'

<sup>2</sup> The District did not incur any transportation costs during the 2020-21 school year because it did not transport students due to the COVID-19 pandemic.

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compensation) was based on an estimated rate of 35 percent of the employees' salaries and wages instead of the District's actual costs.

As a result, as of June 30, 2023, for special education students who received services in a summer placement during the audit period, the District had not claimed \$55,771 of the \$434,723 (13 percent) in State aid to which it was entitled, of which \$52,640 would have already been received if claimed in a timely manner. The District also claimed \$8,569 in aid to which it was not entitled.

The Chairperson also did not submit claims in a timely manner for eight of the 39 students (21 percent) for whom claims were submitted for the audit period (four students in 2019-20, two students in 2020-21 and two students in 2021-22), resulting in delayed aid payments. For example, the Chairperson did not submit claims for two students who received services during July and August 2021 until August 9, 2022, or almost a year after the last services were provided to these students. As a result, the District did not receive the \$90,405 in aid claimed for these students until November 21, 2022. However, if the Chairperson submitted claims in a timely manner for these students, the District would have received a portion of the \$90,405 in aid claimed in March 2022 and the remaining amount in July 2022.

These discrepancies occurred because officials did not establish adequate procedures or provide oversight to ensure State aid for special education students who received services in summer placements was properly claimed. For example, the Chairperson prepared and submitted State aid claims for reimbursement for special education students with no oversight.

## What Do We Recommend?

District officials should:

1. Establish procedures and provide oversight to ensure State aid claims for reimbursement are accurately prepared and submitted in a timely manner for all special education students who received services in summer placements.
2. Ensure the calculation of transportation costs, used in the submission of State aid claims, are based on the actual eligible costs the District incurred.
3. Review all the unclaimed State aid identified in this report and ensure the Chairperson submits any eligible claims for reimbursement through the STAC online system in a timely manner.
4. Review all ineligible aid the District claimed identified in this report and ensure the Chairperson amends the corresponding claims through the

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...[The] District had not claimed \$55,771 of the \$434,723 (13 percent) in State aid to which it was entitled, of which \$52,640 would have already been received if claimed in a timely manner.

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STAC online system or submits the necessary documentation to SED to amend the claims.

# Appendix A: Response From District Officials

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**Superintendent of Schools | Justin Gardner**

PO Box 180  
29 School Lane  
Willsboro, NY 12996

Ph: (518) 963-4456  
Fx: (518) 963-7577

**Board of Education**

Phyllis Klein, *President*  
Kasey Young, *Vice President*  
Heather Sheehan  
Emily Phillips  
Krissy Loeckes  
Brandy Pierce Nolette, *District Clerk*

January 15, 2024

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
Glens Falls Regional Office  
One Broad Street Plaza  
Glens Falls, NY 12801

Dear Chief Examiner,

The Willsboro Central School District acknowledges receipt of the Draft Report of Examination 2023M-119 Student State Aid. We thank the Comptroller's staff for their professionalism in conducting a thorough examination of our operations throughout the audit process.

The District appreciates the opportunity to respond to the audit report and will continue working to improve its fiscal management practices using the recommendations provided.

As expected, the Audit Report did not uncover any fraud or malfeasance in the district's financial management. However, it does offer constructive guidance to strengthen management practices related to state aid claims, supplementing actions already taken by the District to improve in these areas.

In this letter, which will serve as both an audit response and a corrective action plan, the District will outline its plans to implement the Audit Report's recommendations, including actions already initiated to maximize reimbursements on behalf of taxpayers.

The Willsboro Central School District remains committed to strong financial management. We appreciate the Comptroller's review as an opportunity to improve our practices and safeguard taxpayer funds.

Sincerely,

Justin Gardner, Ed.D.  
Superintendent of Schools  
Willsboro Central School District

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**Business Manager**  
Allison Sucharzewski

**PK - 12 Principal**  
Sarah Paquette

**CSE Chairperson**  
Jennifer Leibeck

**Counselor & Athletic Director**  
Chris Ford

**Supt. of Transportation & Facilities**  
John Sucharzewski



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### **Willsboro CSD Corrective Action Plan**

**Comptroller Recommendation 1:** Establish procedures and provide oversight to ensure State aid claims for reimbursement are accurately prepared and submitted in a timely manner for all special education students.

**District Corrective Action(s):** The District will develop comprehensive procedures that outline the steps for preparing and submitting accurate, timely State aid claims for reimbursement. The procedures will include: implementing a documentation review process to ensure the accuracy and completeness of all supporting documents accompanying State aid claims, creating shared worksheets to summarize claims submitted in the STAC system, and establishing a timeline that is aligned with the Comptroller’s recommendations to receive maximum State aid in a timely manner. Oversight of the claims submitted will include a review process that will be shared by the CSE Chairperson & the Business Manager prior to the data being finalized in the STAC system. The CSE Chairperson & Business Manager will also participate in professional development opportunities on the claiming of State Aid for students with disabilities to ensure that they remain up to date with any regulatory or procedural changes.

**Person(s) Responsible for Implementation:** CSE Chairperson & Business Manager

**Implementation Date:** September 1, 2023

**Date of Completion:** June 30, 2024

**Comptroller Recommendation 2:** Ensure the calculation of transportation costs, used in the submission of state aid claims, are based on the actual eligible costs the District incurred.

**District Corrective Action(s):** The calculation of transportation costs will only utilize actual eligible District incurred costs.

**Person(s) Responsible for Implementation:** Business Manager

**Implementation Date:** September 1, 2023

**Date of Completion:** June 30, 2024

**Comptroller Recommendation 3:** Review all unclaimed State aid and submit any eligible claims for reimbursement.

**District Corrective Action(s):** The district began reviewing all unclaimed State aid identified by the Comptroller’s office representative during the active audit period. The CSE Chairperson and Business Manager received detailed guidance from the Comptroller’s office representative to understand the factors leading to unclaimed State aid. The CSE Chairperson has resubmitted all

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unclaimed State aid identified in this report that was still eligible to be claimed in the STAC system. The Business Manager has monitored the corrected submissions, and the District has already received State aid payments. The Business Manager will continue monitoring payments received from any corrected submissions.

**Person(s) Responsible for Implementation:** CSE Chairperson & Business Manager

**Implementation Date:** September 1, 2023

**Date of Completion:** June 30, 2024

**Comptroller Recommendation 4:** Review all ineligible aid claimed and make necessary amendments to the corresponding claims.

**District Corrective Action(s):** The district began reviewing all ineligible State aid claimed, as identified by the Comptroller's office representative during the active audit period. The CSE Chairperson and Business Manager received detailed guidance from the Comptroller's office representative to understand the factors leading to the previously claimed ineligible State aid. The CSE Chairperson has submitted amendments in the STAC system for claims with ineligible aid. The Business Manager will continue monitoring amendments and will reconcile the net payments received from any corrections of unclaimed aid.

**Person(s) Responsible for Implementation:** CSE Chairperson & Business Manager

**Implementation Date:** September 1, 2023

**Date of Completion:** June 30, 2024

## 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 procedures for claiming State aid for special education students who received services in summer placements. We documented any associated effects of deficiencies in those procedures.
- We reviewed all special education students who received services in a summer placement during the 2019-20 through 2022-23 school years to determine whether the District submitted State aid claims for reimbursement accurately and in a timely manner for each student. For State aid that was not properly claimed, we determined the reason and calculated the amounts of any State aid the District did not claim or ineligibly claimed.

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.

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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### **Regional Office Directory**

[www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf](http://www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf)

**Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

**Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems

[www.osc.ny.gov/local-government/fiscal-monitoring](http://www.osc.ny.gov/local-government/fiscal-monitoring)

**Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

**Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans

[www.osc.ny.gov/local-government/resources/planning-resources](http://www.osc.ny.gov/local-government/resources/planning-resources)

**Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders

[www.osc.ny.gov/files/local-government/publications/pdf/cyber-security-guide.pdf](http://www.osc.ny.gov/files/local-government/publications/pdf/cyber-security-guide.pdf)

**Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

[www.osc.ny.gov/local-government/required-reporting](http://www.osc.ny.gov/local-government/required-reporting)

**Research Reports/Publications** – Reports on major policy issues facing local governments and State policy-makers

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

**Training** – Resources for local government officials on in-person and online training opportunities on a wide range of topics

[www.osc.ny.gov/local-government/academy](http://www.osc.ny.gov/local-government/academy)

## Contact

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

<https://www.osc.ny.gov/local-government>

Local Government and School Accountability Help Line: (866) 321-8503

**GLENS FALLS REGIONAL OFFICE** – Gary G. Gifford, Chief of Municipal Audits

One Broad Street Plaza • Glens Falls, New York 12801-4396

Tel (518) 793-0057 • Fax (518) 793-5797 • Email: [Muni-GlensFalls@osc.ny.gov](mailto:Muni-GlensFalls@osc.ny.gov)

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