



New York State Comptroller  
**THOMAS P. DiNAPOLI**

# **Springbrook NY, Inc. – Compliance With the Reimbursable Cost Manual**

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State Education Department

Report 2018-S-63 | September 2019

Spotlight on Education



# Audit Highlights

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## Objective

To determine whether the costs reported by Springbrook NY, Inc. (Springbrook) on its Consolidated Fiscal Report (CFR) were properly calculated, adequately documented, and allowable under the State Education Department's (SED) guidelines, including the Reimbursable Cost Manual (RCM). The audit covered expenses reported on Springbrook's CFR for the fiscal year ended June 30, 2015.

## About the Program

Springbrook is an SED-approved special education provider located in Otsego County. Springbrook provides, among other programs, preschool special education services to children with disabilities who are between three and five years of age. Springbrook is reimbursed for these services through rates set by SED. The reimbursement rates are based on financial information, including costs, that Springbrook reports to SED on its annual CFR. To be eligible for reimbursement, reported costs must comply with the RCM requirements. For the fiscal year ended June 30, 2015, Springbrook reported approximately \$1 million in reimbursable costs on its CFR for the Preschool Integrated Special Class (referred to as the Program) that it operated.

## Key Findings

For the fiscal year ended June 30, 2015, we identified \$56,183 in ineligible costs that Springbrook reported on its CFR for the Program. The ineligible costs included:

- \$39,579 in personal service costs, consisting of \$38,106 in excessive salary costs and \$1,473 for certain life insurance costs; and
- \$16,604 in other than personal service costs, consisting of \$10,368 in undocumented vehicle and staff travel costs, \$3,414 in costs that were unrelated to the Program, and \$2,822 in other ineligible expenses.

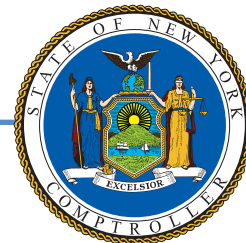
## Key Recommendations

### To SED:

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

### To Springbrook:

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



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## Office of the New York State Comptroller Division of State Government Accountability

September 6, 2019

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

Ms. Patricia Kennedy  
Chief Executive Officer  
Springbrook NY, Inc.  
105 Campus Drive  
Oneonta, NY 13280

Dear Ms. Elia and Ms. Kennedy:

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage government resources efficiently and effectively and, by so doing, providing accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of State agencies, public authorities, and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report, entitled *Compliance With the Reimbursable Cost Manual*, of our audit of the costs submitted by Springbrook NY, Inc. to the State Education Department for the purpose of establishing the preschool special education tuition reimbursement rates used to bill public funding sources that are supported by State aid payments. The audit was performed 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.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

*Division of State Government Accountability*

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# Glossary of Terms

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<b>Abbreviation</b>	<b>Description</b>	<b>Identifier</b>
CFR	Consolidated Fiscal Report	<i>Key Term</i>
CFR Manual	Consolidated Fiscal Reporting and Claiming Manual	<i>Policy</i>
OTPS	Other Than Personal Service	<i>Key Term</i>
Program	Preschool Integrated Special Class	<i>Key Term</i>
RCM	Reimbursable Cost Manual	<i>Policy</i>
SED	State Education Department	<i>Auditee</i>
Springbrook	Springbrook NY, Inc.	<i>Service Provider</i>

# Background

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Springbrook NY, Inc. (Springbrook) is a not-for-profit organization located in Otsego County, New York. Springbrook is authorized by the State Education Department (SED) to provide, among other programs, preschool special education services to children with disabilities who are between three and five years of age. During our audit period, Springbrook provided a Preschool Integrated Special Class – over 2.5 hours per day (referred to as the Program) – to 26 children with special needs from Chenango, Delaware, and Otsego counties.

The counties that use Springbrook’s preschool special education services pay tuition to Springbrook using reimbursement rates set by SED. The State, in turn, reimburses the counties 59.5 percent of the tuition paid. SED sets the special education tuition rates based on financial information, including costs, reported by Springbrook on the annual Consolidated Fiscal Report (CFR) 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, 2015, Springbrook reported approximately \$1 million in reimbursable costs for the Program on its CFR.

# Audit Findings and Recommendations

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According to the RCM, costs reported on the CFR are considered for reimbursement if they are reasonable, necessary, directly related to the special education program, and sufficiently documented. For the fiscal year ended June 30, 2015, we identified \$56,183 in costs that Springbrook reported on its CFR that did not comply with SED's requirements for reimbursement. The ineligible costs included \$39,579 in personal service costs and \$16,604 in other than personal service (OTPS) costs. A summary of the ineligible costs is presented in the Exhibit at the end of this report.

## Personal Service Costs

For the fiscal year ended June 30, 2015, we identified \$39,579 in personal service costs that Springbrook reported on its CFR that were not allowable under SED's requirements.

## Unsupported Allocation

According to the RCM, entities must use fair and reasonable methods to allocate the costs of employees who work in multiple programs. Such methods, as well as the statistical basis used to calculate allocation percentages, must be documented. Allocation percentages should be reviewed on an annual basis and adjusted, as necessary. Springbrook allocated 50 percent of a therapist's salary to the Program but did not maintain documentation to explain how it arrived at that percentage.

Our review of the therapist's schedule showed she was only stationed at the Oneonta campus, where the Program is located, one out of five days each week (i.e., for 20 percent of her schedule). Furthermore, on the day she was stationed at the Oneonta campus, in addition to working for the Program, she dedicated time to a separate program, the Early Intervention program. CFR related service data, which includes units of service provided for various therapies, supported allocating 10 percent of the therapist's time to the Program.

The therapist's schedule that indicated she spent 20 percent of her time at the Oneonta campus serving both the Program and Early Intervention supported the 10 percent allocation of the therapist's time to the Program. Therefore, allocating 10 percent to the Program is more representative of the therapist's service and cost to the Program. Accordingly, we determined \$34,306 (\$26,703 in salaries and \$7,603 in associated fringe benefits) was inappropriately allocated to the Program.

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## Excess Executive Compensation

The RCM states that compensation for an entity's Executive Director or Assistant Executive Director will be compared to the regional median compensation for comparable job titles of public schools. Reimbursement of employee compensation for these job titles shall not exceed the median compensation paid to comparable personnel in public schools for similar work and hours of employment in the region. We determined Springbrook compensated its Executive Director and Assistant Executive Director \$170,365 (\$111,273 and \$59,092, respectively) in excess of the regional compensation level for these positions, of which \$3,800 was charged to the Program. SED previously identified these costs as ineligible for reimbursement.

## Ineligible Life Insurance

According to the RCM, benefits such as life insurance for individual employees or directors must be proportionately similar to those benefits received by other classes or groups of employees in order to be reimbursable. Although Springbrook offers basic life insurance benefits to all full-time employees, Director-level and above employees have the option of receiving additional life insurance benefits. Accordingly, we determined Springbrook reported ineligible life insurance benefits in the amount of \$1,473 to the Program. SED previously identified these costs as ineligible for reimbursement.

## Other Than Personal Service Costs

For the fiscal year ended June 30, 2015, we identified \$16,604 in OTPS costs that Springbrook reported on its CFR that were not allowable under SED's requirements.

## Unsupported Vehicle and Staff Travel Costs

According to the RCM, in order for vehicle costs to be reimbursable, a vehicle log must be maintained to document fuel charges, mileage, and repair costs. Additionally, for staff travel costs, logs must be kept by each employee indicating the dates of travel, destination, purpose, mileage, and related costs. These logs must also have supervisory approval for the associated travel expense to be reimbursable. We identified \$10,368 (\$10,238 in vehicle costs and \$130 in staff travel costs) that was not supported by the required logs and was therefore ineligible for reimbursement.



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## Non Program-Related Costs

According to the RCM, reimbursable costs must be directly related to the special education program. We identified \$3,414 in costs that were not directly related to the Program. These costs consisted of:

- \$1,982 in depreciation;
- \$1,132 in travel;
- \$237 in advertising; and
- \$63 in events, equipment, and fees.

## Other Ineligible Costs

According to the RCM, parties for staff, holiday parties, fundraising, donations, uniforms, gifts, certain advertising costs, food provided to staff, and food and beverages for meetings are not reimbursable. Additionally, costs must be sufficiently documented. We identified \$2,822 in costs that were ineligible for reimbursement because they were not in compliance with these RCM requirements. These costs consisted of:

- \$924 for meals provided at meetings and for staff;
- \$831 for expenses that did not have supporting documentation;
- \$565 related to parties;
- \$151 in gifts;
- \$130 in ineligible advertising;
- \$126 in donations;
- \$65 in uniforms; and
- \$30 in fundraising.

## Recommendations

### To SED:

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

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relate to the deficiencies we identified.

**To Springbrook:**

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

# Audit Scope, Objective, and Methodology

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We audited the costs that Springbrook reported on its CFR for the fiscal year ended June 30, 2015. The objective of our audit was to determine whether the reported costs were allowable, properly calculated, and adequately documented in accordance with applicable SED requirements.

To accomplish our objective and assess internal controls related to our objective, we reviewed the RCM that applied to the year we examined and the CFR Manual and related appendices. We evaluated Springbrook's internal controls as they related to costs it reported on the CFR. We interviewed SED officials to obtain an understanding of the CFR as well as the policies and procedures contained in the RCM and the CFR Manual. We also interviewed Springbrook personnel to obtain an understanding of their financial practices for reporting costs on the CFR. We obtained accounting records and supporting information to assess whether a judgmental sample of costs claimed by Springbrook on the CFR that were considered high risk (e.g., credit card expenses, food expenses, employee salary allocations, and OTPS allocations) were properly calculated, adequately documented, and allowable. Based on our sample design, we cannot project our results to the population as a whole.

# Statutory Requirements

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## Authority

The audit was performed 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 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 government 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 Springbrook officials for their review and formal comment. We considered their comments in preparing this report and have included them in their entirety at the end of this report. In SED's response, officials agreed with the audit recommendations and indicated the actions they will take to address them. In Springbrook's response, officials generally agreed with the audit findings, but disagreed with the RCM criteria used for determining reimbursement limits for executive compensation. Our responses to this and other Springbrook comments are included in the report's State Comptroller's Comments.

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 if the recommendations were not implemented, the reasons why.

# Exhibit

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**Springbrook NY, Inc.**  
**Schedule of Submitted and Disallowed Program Costs**  
**for the Fiscal Year Ended June 30, 2015**

<b>Program Costs</b>	<b>Amount per CFR</b>	<b>Amount Disallowed</b>	<b>Amount Remaining</b>	<b>Notes to Exhibit</b>
<b>Personal Services</b>	\$892,584	\$39,579	\$853,005	A, D, E, M, O
<b>Other Than Personal Services</b>	143,769	16,604	127,165	A-C, F-L, N
<b>Total Program Costs</b>	<b>\$1,036,353</b>	<b>\$56,183</b>	<b>\$980,170</b>	

# Notes to Exhibit

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The following Notes refer to specific sections of the RCM that we used as a basis for our recommended disallowances. We summarized the applicable sections to explain the basis for each disallowance. We provided the details supporting our recommended disallowances to SED and Springbrook officials during the course of the audit.

- A. RCM Section II - Costs are considered for reimbursement if they are reasonable, necessary, directly related to the special education program, and sufficiently documented.
- B. RCM Section II.3.A - Advertising costs for the purpose of recruiting students into programs or soliciting fundraising monies or donations are not reimbursable and remain non-allowable in the calculation of tuition rates. Promotional items of any type are not reimbursable. Examples include pens/pencils, notepads, etc.
- C. RCM Section II.11 - Ordinary living expenses, such as the costs of clothing and uniforms that are normally assumed by parents or legal guardians of students attending day care centers or public day schools, are not reimbursable. Clothing expenses for staff such as the costs of uniforms for custodians or bus drivers, even if required by school policy, are not reimbursable.
- D. RCM Section II.13.A.(4)(a) - Compensation (i.e., salaries plus fringe benefits) for an entity's staff whose function is that of Executive Director, Assistant Executive Director, or Chief Financial Officer will be directly compared to the regional median compensation for comparable administration job titles of public school districts, as determined and published annually by the Department's Basic Educational Data Systems. Reimbursement of employee compensation for these job titles shall not exceed the median compensation paid to comparable personnel in public schools for similar work and hours of employment in the region in which the entity is located.
- E. RCM Section II.13.B.(2)(c) - Reimbursement of fringe benefit expenses is subject to the following principle: benefits including pensions, life insurance, and tax-sheltered annuities for individual employees or officers/directors are proportionately similar to those benefits received by other classes or groups of employees.
- F. RCM Section II.16 - Political and charitable contributions and donations made by the program are not reimbursable.
- G. RCM Section II.20.B - Parties for staff and holiday parties are not reimbursable.
- H. RCM Section II.22.C - Costs of food provided to any staff, including lunchroom monitors, are not reimbursable.
- I. RCM Section II.23 - Costs of organized fundraising (i.e., financial campaigns, endowment drives, or solicitation of gifts and bequests) to raise capital or to obtain contributions are not reimbursable.
- J. RCM Section II.24 - Gifts of any kind are not reimbursable.

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- K. RCM Section II.30.C - Costs for food, beverages, entertainment, and other related costs for meetings, including board meetings, are not reimbursable.
  - L. RCM Section II.59.D.(5) - A vehicle log must be maintained to document fuel charges, mileage, and repair costs for all program-owned vehicles.
  - M. RCM Section III.1.B - Actual hours of service are the preferred statistical basis upon which to allocate salaries and fringe benefits for shared staff who work on multiple programs. Entities must maintain appropriate documentation reflecting the hours used in this allocation. Acceptable documentation may include payroll records or time studies. If hours of service cannot be calculated or a time study cannot be completed, alternative methods that are equitable and conform to generally accepted accounting principles may be utilized. Documentation for all allocation methods (bases and percentages) must be retained for a minimum of seven years.
  - N. RCM Section III.1.E - Logs must be kept by each employee indicating the dates of travel, destination, purpose, mileage, and related costs such as tolls, parking, and gasoline. Logs must have supervisory approval for the associated travel expense to be reimbursable.
  - O. RCM Section III.1.M.(2) - Entities operating programs must use allocation methods that are fair and reasonable, as determined by the Commissioner's fiscal representatives. Such allocation methods, as well as the statistical basis used to calculate allocation percentages, must be documented and retained for each fiscal year for review upon audit for a minimum of seven years. Allocation percentages should be reviewed on an annual basis and adjusted, as necessary.

# Agency Comments - State Education Department

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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  
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August 7, 2019

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 (SED) response to the draft audit report, 2018-S-63, Springbrook NY, Inc. (Springbrook) - Compliance With the Reimbursable Cost Manual.

Recommendation 1:

"Review the disallowances identified by our audit and, if warranted, make the necessary adjustments to the costs reported on Springbrook's CFR and to Springbrook's tuition reimbursement rates."

We agree with this recommendation. SED 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 Springbrook officials of the pertinent SED requirements that relate to the deficiencies we identified."

We agree with this recommendation. SED will continue to provide technical assistance whenever requested and will strongly recommend the Springbrook officials avail themselves of our assistance to help them better understand the rules for cost reporting and criteria for cost reimbursement as presented in the CFR, Regulation and the Reimbursable Cost Manual (RCM). Furthermore, SED will alert Springbrook of online CFR training that is available on SED's webpage. SED recommends that all individuals signing the CFR certification statements, namely the Executive Director and Certified Public Accountant, complete this training. This training is a requirement for preschool special education providers upon approval and reapproval.



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If you have any questions regarding this response, please contact James Kampf,  
Supervising Accountant, at (518) 474-3227.

Sincerely,



Sharon Cates-Williams

c: Phyllis Morris  
Christopher Suriano  
David Sears  
Suzanne Bolling  
Traci Coleman  
Brian Zawistowski  
James Kampf

# Agency Comments - Springbrook NY, Inc.



SPRINGBROOK

SpringbrookNY.org  
105 Campus Drive  
Oneonta, NY 13820  
P: 607.286.7171  
F: 607.286.7166

August 7, 2019

Andrea Inman  
Office of the State Comptroller  
Division of State Government Accountability  
110 State Street – 11<sup>th</sup> Floor  
Albany, NY 12236-0001

Dear Ms. Inman,

We have received your draft report concerning the expenses on our Consolidated Fiscal Reports for the fiscal year ending June 30, 2015. Please find additional comments below:

**Unsupported Allocation:**

No other comments at this time

**Excess Executive Compensation:**

We maintain that the criteria used to determine allowable executive compensation is inappropriate based on the following reasons:

1. Executive compensation was compared to a school district superintendent salary rather than a CEO position. The comparison is not applicable based on the following:
  - Size, complexity of Springbrook and operations:
    - 1,400 Employees
    - Covering a 14 county region in central New York
  - Diversity of funding sources
  - Number of discreet programs and service lines
    - Residential School
    - Community Services
    - Community Homes
    - Self-Directed Services
    - Kids Unlimited Preschool
  - Number of legal entities operated, managed
    - Springbrook NY, Inc
    - Southern Tier Connect, LLC.
    - Springbrook Housing, LLC.
    - The Upstate Home for Children Foundation, Inc.
  - Management of the regulatory environment
  - Fundraising requirements for the executive staff

\* [Comment 1](#)

MAKING A DIFFERENCE FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES FOR A LIFETIME



SPRINGBROOK

SpringbrookNY.org  
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2. Executive Order 38: Springbrook is in compliance with the parameters established under EO38 which covers executive compensation and takes into account the scope and financial complexity in comparable job titles and entities. A compensation survey was completed in July 2019 by The Burke Group. The survey can be provided upon request. The survey compares job titles, responsibilities, regions, and organization size. The Springbrook Board oversees compensation for the CEO ensuring compliance with relevant state regulation, best practice, and job performance.
3. SED Rate Setting: Springbrook has already been adjusted to the median compensation level by SED as part of its normal rate-setting process, and accordingly, Springbrook was appropriately reimbursed at the median level for these costs.

**Ineligible Life insurance**

No other comments at this time

**Unsupported Vehicle and Staff Travel Costs:**

Springbrook strives to maintain accurate vehicle logs for program related vehicles. The dollar amount identified and disallowed by the Office of the State Comptroller represents 8% of the total amount of OTPS for the period reviewed.

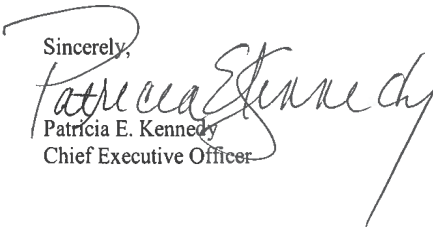
**Non program-related and other Ineligible Costs:**

Springbrook receives oversight from OPWDD, OCFS as well as SED. Many of the costs in question were as a result of an allocation from an administrative level when completing the CFR. There are different rules for the different agencies which provide oversight. As a result of that, and Springbrook having to complete CFR's both on a calendar year and fiscal year for those agencies, the allocation is not transparent nor efficient. If Springbrook were allowed to complete their CFR's with one closing date this process would be easier and these issues would have less potential of arising.

[\\* Comment 2](#)

Thank you for time.

Sincerely,

  
Patricia E. Kennedy  
Chief Executive Officer

MAKING A DIFFERENCE FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES FOR A LIFETIME

# State Comptroller's Comments

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1. While Springbrook is entitled to compensate its executives as it deems appropriate, the amount of compensation that is reimbursable by the State for special education programs is limited according to the rules of the RCM. The RCM states that the reimbursement of compensation paid to employees whose function is that of Executive Director, Assistant Executive Director, or Chief Financial Officer will be directly compared to – and shall not exceed – the regional median compensation of comparable administration job titles of public school districts. The RCM does not allow for comparisons to CEO positions. Our audit followed the RCM's requirements and, therefore, we maintain that our determination of the ineligible costs was accurate. In our report, we noted that SED previously identified these costs as ineligible for reimbursement.
2. As Springbrook is responsible for understanding and complying with the requirements of multiple oversight agencies, we encourage officials to adhere to our audit recommendation and communicate with SED to obtain clarification on SED's requirements whenever necessary.

# Contributors to Report

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## Executive Team

**Tina Kim** - *Deputy Comptroller*

**Ken Shulman** - *Assistant Comptroller*

## Audit Team

**Andrea Inman** - *Audit Director*

**Ed Durocher**, CIA - *Audit Manager*

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